G. R. S. 59]

219

GENERAL AND REVENUE SECRETARIAT

1909-10 101

P THE (

Genl. Finance

File No. 94

Serial Nos.

Papers Filed.

*Month*_____

SUBJECT.

Confidential papers relating to the abolition of departmental examination for promoting accountants ~~of~~ to the 7th & 22 grades in the P. W. D.

PREVIOUS REFERENCES.	LATER REFERENCES.
G. F. 94 of 1909-10.	

G.R.S. 11] 1909.—10.

GENERAL AND REVENUE SECRETARIAT.

(Gen. Fnl.)

NOTES.

File No. 94.

FILE HEADING.

Abolition of the Departmental Examination for Accountants for promotion to the 1st and 2d grade Accountants of the Mysore P.W.D.

From

The Comptroller to the Govt, P.W. & Ry: Branch.

No. 1638. Dated 9. 11. 1909. Received

Diary No. 1895	Enclos.	Spare Copies	Serial No. 3.

BRIEF ABSTRACT OF LETTER.

For reasons assigned, the Comptroller solicits a reconsideration of the orders of Govt declining to abolish the Departmental examination for promoting accountants to the 1st and 2d grade and issue of early orders to abolish the examinatio

NOTES AND ORDERS.

Subd.
(Intls) N.K. 16/11.

General Secretary) (Intld) M. N. K. 17. 11. 09.

NOTES—First sheet

GPB—30,000—3-4-07.

Serial No.

Submitting their recommendations as to the Local Certs. The Examiner of C. W. Accts in each Province is, presumably, "in daily touch with all the Accountants under him" and yet the departmental fraud which is now found to have existed here has not been done away with in British India, as it should be on Mr Chakravarti's reasoning.

Mr Scott's remarks, referred to in Argument No V, were evidently made at a time when there was a highly paid full-time Examiner in charge of our P. W. Accounts, whereas the charge of this Dept is now only a part of the multifarious duties of a very busily worked Comptroller, the immediate charge of the current work resting with a much smaller officer of the rank of Asst Comptroller. This does not constitute a good reason for not requiring the highest grades of Accountants being as efficient as possible, and as the corresponding class of officials in British India are. The fact that the Asst Comptroller & the Asst Examiner have to do "the work done by the 1st & 2nd class Accountants in British India" merely shows that the services of these gazetted Assistants are not being

NOTE—Contn. sheet.

GPB—55,000—27-4-09

Serial No.

properly utilised; and also possibly, that the place of one of them at least may be taken by an official of lesser rank & pay (i.e. an Accountant).

Argument no VI, re: the supposed disadvantage suffered by the senior men, is not very convincing. If the exam is confined, as it should be, to useful and important subjects of study bearing on the work to be done by the higher class of Accountants, there should be no difficulty in the really "good men of the dept" passing it. And in any very exceptional case, the Govt may possibly be disposed to grant an exemption from passing the exam.

To prevent very junior men from overtopping the seniors (Argument no III), it may perhaps be laid down that candidates for the exam should put in a certain number of years' service.

On the whole, it is difficult to see what the necessity was for the present reference, apart from the

NOTE—Contn. sheet.

GPB—55,000—27-4-09

G. R. S. 12]
General and Revenue Secretariat.

File No. 94 of 190 9

Serial No.

No doubt laudable desire of the head of the office that a certain number of faithful and hardworking Accountants in the lower grade should not be deprived of advancement. But this cannot justify the repeated attachment of a decided grievance in the absence of any very special & overwhelming reasons of a public nature.

Submitted for orders

3442
4.12.09

5-12-09

Circulate to Councillors & bring up at Council meeting 19 Dec 09

3.12.09

Circulate.

CBB
21/12/09

Seen. I do not see in any of the files put up in what subjects the examination contemplated is to be held & who shd be examined & when.

22/12/9

II

Please put up info on print noticed 2nd or

Done D.O. put up encl.

CBB
24/12/09

27-12-9

NOTE—Contn. sheet.

GPB—55,000—27-4-09

27/8/09

No 3077
30-11-09

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation Sheet draft form.*)

Do.

Sir

With ref to your office letter no 1638 29-11-09 regarding the Departmental Examⁿ I am directed to request you to be so good as to state for the information of Govt the on what subjects the examination is to be held & who should be examined & when it is to be held.

An early reply is requested.

I am Sir
Your obedient Servant

To Mr Appanna Hebbar
Asst Examiner

MGCPB—30,000—5-1-05.

29/12

G. R. S. 12]
General and Revenue Secretariat.

File No. 94 of 1909

Serial No.

The TO was issued -
No 3077 & 30-12-1909.
The following is the reply -

No. D.2470
94-09-5

Suppl
Please keep this in the file
4-1-10

No 21574

Comptroller's office,
P. W. & Ry. Branch,

Sir,

In reply to your letter No.F1-3077 of the 30th ultimo, I beg to furnish the following particulars in regard to the Departmental Examination referred to therein. The subjects prescribed by the Assistant Comptroller in charge of the Comptroller's office at the time the proposal to hold the Examination was made to Government are as below:-

1. Precis writing & Drafting
2. Book-keeping
3. Civil Account Code (Vol.I, Chapters 10 and 24, Vol.II Chapters 34, 56, 57 and 60 and Financial Rules printed with G.O.No.1150-1192/18-01-02 dated 7-2-03)
4. Establishment Rules and Procedure. (The Civil and Mysore Service Regulations)
5. P. W. Code (Volumes I and II.)

2. The Examination is open to Accountants of 2nd and 3rd grades and those of the 4th grade who hold their places substantively and who have put in a service of not less than 3 years and worked in a Divisional office for at least 2 years.

Submitted - 3/1/10 To the Council Section
5/1/10

NOTE—Contn. sheet.

GPB—55,000—27-4-09

G. R. S. 12]
General and Revenue Secretariat.

File No. of 190

Serial No.

Submd w 2nd Cr

SDO
7/1/10

Seen
9/1/10

NOTE—Contn. sheet.

GPB—55,000—27-4-09

3997/19-1-10

Extract from the Proceedings of the 244 Meeting of the Council of His Highness the Maharaja, held at Bangalore on the 10th January 1910.

XIV. Subject.-(Clause — of Schedule).

Proposal of the Comptroller to abolish the departmental examination prescribed for promotion to the 1st and 2nd grade of Accountants in the P.W. Department.

OPINION.

After a perusal of the question papers and due consideration the Council considers it desirable to retain the examination as under the orders already passed.

(sd) T. Anandarao

Dewan of Mysore

C.S. Balasundaramayya
Offg Secy to Govt.

GPB—300—23-4-09

Submitted to His Highness.

On the recommendation of the Comptroller, P.W.D., Government approved his proposal to hold a special Departmental Examination for regulating promotion among Accountants of First and Second grades in the Public Works and Railway Branch.

2. Mr. Chakravarti represented in his letter No.758/E.240 dated 24th August 1909, that the introduction of the Departmental Examination was quite unnecessary and it may be abolished. One of the main arguments urged for the abolition of the Examination was that there will be nothing in the shape of prize appointments for old and experienced Accountants of the Fourth and Third grades who will have to stop at Rs.100. It was pointed out to the Comptroller in Government Order No.Fl.1818 dated 29th September 1909 that the Examination in question was instituted only recently after the subject was fully considered by Government and that they did not think that any revision of the system of regulating promotions to the first two grades of Accountants sanctioned in Govern-

ment

10

Z Order of 6th April 1908 was called for.

3. Mr. Chakravarti has made a second representation for the abolition of the Examination and it is mainly based, as before, upon the ground that it would be disadvantageous to the senior men.

4. The matter was considered by the Council and its opinion contained in the accompanying Council Resolution for retaining the Examination may be approved. The Examination is required in the best interests of the service and of efficiency in work.

20 January

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

21.1.10
800

Proposal of the Comptroller to abolish the departmental examinations prescribed for promotion to the 1st and 2nd grade of accountants in the P.W.D.

Order.

780
27-1-10

Mr/am.b.bill; 20 hs
1298 25. 1-10.

D. O. No. 7623

D.0129.

The Palace, Mysore,

25th January 1910.

Dear Sir,

His Highness desires me to return File N. 100 dated 21-1-10 and to say that the Comptroller's reasons for abolishing the Accountant's Test seem to be both sound and cogent. It is not clear what special reasons the Council had for differing from the Comptroller and he would be obliged if you will kindly send up a note discussing the matter more fully.

Yours sincerely,

R. Lamb

To

The Dewan Pesh'r, P.L.,

Bangalore.

D. O. No. 785/1/file

PRIVATE SECRETARY TO THE DEWAN · MYSORE ·

TANK VIEW,
MYSORE.

14th April 10

My dear Sir,

With reference to the accompanying file No. Gen Fin 94 of 09, the Dewan said that he will be obliged by your kindly drawing up a note of what all transpired at the meeting of the Council before the formal Council resolution was adopted by the Council. He remarked that the question

papers left last year were sent for + perused by the Cos.

I remain, My dear
Yours sincerely
Thomas Munro

C. Balasundaram Esqre
Secretary to Govt of Mysore
Fort Redoubt

23/4/60

My dear Sir,

Herewith a memo
on the subject. I hope it will

Yours sincerely
CS Balasundaram

(A) -

On the 10th January 1910 when the subject was considered by the Council, Mr. M.N. Krishna Row & Mr. T. Lakshminarasimha Row were sent for and questioned by the Dewan and Councillors about the necessity for the retention of the Examination.

Mr. M.N. Krishna Row was of opinion for the reasons stated by Mr. Chakravarti that an examination was not necessary. Mr. Lakshminarasimha Rao on the other hand considered that the examination was necessary for the following reasons:

1) That the Examination exists in British India.

2) That it is of a nature different from the entrance test and the Divisional Accountant's test which accountants have to pass. The entrance test merely tests a general knowledge of figuring &c which are required for the work of a junior Accountant. ⊗

⊗ This test has been recently introduced in Mysore.

The work of a Divisional Accountant, to which place the recruit in due course rises, consists in seeing that bills are correctly checked and payments &c correctly posted in the cash abstract, in posting expenditure in the proper registers and in compiling the monthly accounts of the Division for submission to the Examiner for audit. As the Divisional Accountant is also the Manager of the Executive Engineer's office, he has also to know the rules relating to leave, acting allowances, pensions &c. This work being more than the recruits the necessary knowledge is tested by the Divisional test. The examination has been in force in Mysore from a long time and no Accountant can be confirmed in his appointment or draw any increment till he has passed this test.

Lastly the Divisional Accountant becomes eligible to rise to the higher grades and work in the Examiner's

office. He then becomes the Superintendent of one of the branches of the office and has to pass claims submitted by the various divisions, audit the accounts, interpret rules and put up precis of cases and notes on them for the orders of the officer in charge.

His work is thus of a kind totally different from that of a Divisional Accountant, who, in cases of doubt or difficulty, might always seek the advice of the Examiner, and has therefore more onerous and responsible duties to perform. It is to test his fitness for these responsible duties that the Examination for promotion to the 2nd grade has been prescribed.

The subjects prescribed for the Examination are -

1) Precis and letter drafting.
2) Civil Account Code & Financial Rules.
3) Book-keeping (advanced).
4) Mysore & Civil Service Regulations.
5) P. W. D. Code.

The examination is of a practical nature and the questions put are similar to those that arise for solution in a concrete form in the ordinary course of work, as was seen from the question papers which the Dewan and Councillors sent for and perused.

In the absence of the examination the fitness of a Divisional Accountant for the work of the Central Office is not tested and a good Divisional Accountant may not have an aptitude for audit work. The choice by mere selection on the ground of work in a Divisional office is not likely to be always good. There is no use in allowing Accountants to pass this examination at an early stage in their age and service for the knowledge obtained may be forgotten in the long years they have to wait before they can get into the Central Office. Since the examination is of a practical nature the mere age of a man will not stand in the way of his

securing a pass if he is sufficiently intelligent.

The Council felt that the reasons adduced by Mr. T. Lakshminarasimha Row possessed considerable force and were of opinion that the examination should be retained.

CSB
27/4/40

Serial No.

D/ Correspce (2 letters from the Private Secy & D.W.T., 1 D.O. & 1 from the Comptroller) are circulated to Councillors for favour of opinion —

Out of the 8 officials in the first three grades of Accts, 1 has already passed the Dept. Test for 08
2 have already been exempted
5 are proposed to be exempted
& the rules are still direct but exemptions to be granted —

In view of the strong views of the Comptroller and of the suggestions contained in Mr Campbell's D/L, the exam: may be abolished I think —

provided in 1908 — ✓

Please see also the Comptroller's D.O. letter of 21.11.10. and its enclosures, ordered to be placed on this file

by
23.11.10.

Sub to Govs.

23/11/10

1395
26.11.10

Instead of granting wholesale exemptions, the Examination

GPB—50.000—18-5-08

Serial No.

itself may be abolished
The appointments in the
1st & 2nd Grade of accountants
are so few that it is
not worth while keeping up
the Examination which
obtains in British India

H.H.S.
25/11/10

8824 The Examination may
I think be abolished.

25/11/10

Dewar

8960
29.11.10.

29/11/10

Please see Do. letter No. 1689 dated the
5th December 10 to the Private Secretary to H.H.
and reply thereto No. 204 (P. 1853) dated the
8th Dec 10 herewith put up -

C.E.R.
13/12/10.

NOTE—Contn. sheet.

GPB—55,000—27-4-09

Imperial
to N.W.F.P.

D. O. No. 1542/Encl & file

My dear Sir

I write this in reply to your
D.O. letter No. 129 of 25th June
last regarding the test for
D.P.W. accountants which the
Comptroller Mr Chakravarti
wants to abolish but the
Council wishes to retain.

I wish to apologise
for the inordinate delay
in answering.

The annexed note
marked A dated 23rd April
last from Mr C.S. Venka-
Sundram Iyer will ~~the~~ furnish
an abstract of the con-
siderations on which

The Cl Resolution to continue
to retain the Examn was passed
in January.

I have a real Mechanical Model of the Gearing which I can exhibit before the Examiners & the Council if necessary.

Yours Sincerely

4 NW 70

R H Campbell Esq
Private Secy
H H the Maharaja

D. O. No. 3/1767

D.O. no. 146
Sme one file

The Palace,
Mysore,
8th Novr 1910.

My dear Sir,

I am directed to return the file that accompanied your D.O. No.1542 dated 4th November.

His Highness has considered the arguments contained in Mr. Balasundaram Iyer's note of the 16th January and is still of opinion that Accountant's test referred to should be abolished. I am accordingly directed to ask that Mr.Chakravarti's recommendation may be given effect to

to. His Highness cannot help remarking on the somewhat unusual course adopted by the Council in calling into consultation during Mr. Chakravarti's absence two Officers of the Financial Branch junior to Mr.Chakravarti and using the arguments of one of them for the purpose of over-ruling Mr.Chakravarti.

Yours sincerely,

R K Laudlaw

T.Ananda Rau Esq.,C.I.E.,

Dewan of Mysore,

Mysore.

D. O. No. 7 1768

PRIVATE SECRETARY MYSORE

Mysore
9. 11. 00

My dear Sir

With reference to our Conversation about the Accountants Test Exam in which His Highness asks me to say that in modification of his orders Communicated to you in my D-O- of the 7th inst, he is now willing that the Test

should be prescribed
but that the Senior
accountants should
be exempted from it.
The doubt with the
Easy form to ascertain
which of the Senior
men are likely to
experience difficulty
in the Examination
and in making the
Exemption you can
draw your line so
as to Exempt them
& thus Satisfy

The Comptroller's principal
objection to the Examination

Name

Relationship

J. Ananda Rao Esqr. C.I.E
Dewan of Mysore
Mysore.

G.R.S. 28]

File No.

Serial No.

Diary No. of letter replied to

Proceedings of the Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE SECRETARIAT.

( )

, *the* 190

Date of issue

Signed by

READ—

Correspondence ending with the letter No. 1638 dy 9th Nov 09 from the Comptroller to the Govt of HH the Maharaja of Mysore, P.W.D & Railways Branch about the abolition of the Departmental Examn for promotion to 1st & 2nd grades of the accountants of the Mysore P.W.D.

ORDER THEREON.—No.

Order thereon:—

On the recommendation of the Comptroller, P.W.D, Govt are pleased to approve

SUBJECT

GPB—10,000—10-4-06

approved in their Order No.
7L 5023-5/Cus Fin 199-07-4 of 6th April
1908 to hold a special Departmental Exam for regulating promotions among Accountants of 3rd & Second grades in the Public Works & Railway Branch.

2. The present Comptroller (Mr JS Chakravarti) represents that the proposed Exam would be disadvantageous to the Senior men as there will be nothing in the shape of prize appointments for old & Experienced Accountants of the fourth and third grades who will have to stop at Rs 100/.

3. In these circumstances, the Govt of H. H the Maharaja are pleased to direct that the special test approved in the Govt Order of 6th April 1908 may be abolished

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation Sheet draft form.*)

Abolished as proposed by the Comptroller

Draft

To Secy Finance Genl & Rly Depts

To,

The Comptroller P W D &
Railway Branch.
The Chief Engineer in Mysore

MGCPB—30,000—5-4-05.

G.R.S. 26]

File No.

Serial No.

*Diary No. of letter replied to*_____

D.O. No. 24. Dy
8-7-94-09
11. 11. 94

General and Revenue Secretariat
( )
, *the* 19 .

To

My dear Sir,

Date of issue_____

Please refer to the

Signed by_____

Correspondence ending

with your office letter no. 1638

dy. 9th Nov 09 about your pro-

posal to abolish the Depar

mental Examn. for promotio

over. 6

SUBJECT.

to 1st and 2nd grades of the

Accountants of the Mysore

P. W. D. The Chief argument

against the holding of the

Exam sanctioned in G. O

No. Fd 5023-5/Gen Fin 99-07-4

dated April 1908 is that such

Exam would be disadvantageous, Equality unnecessary and

to the Senior men there

would be nothing in the

shape of prize appointments

for old & Experienced Ac-

countants of the fourth and

third

Who would find it difficult to pass an examination after a long absence from study

and *List of enclosures,*

Copied by

Examined by

GPB—20,000—12-8-10

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation Sheet draft form.*)

In reference to this view

Third grades who will have to stop at Rs 600/. Supposing the ~~Govt are of opinion~~ that the proposed test ~~should be~~ has to be prescribed and ~~that the~~ Senior accountants who are likely to be injuriously affected by the Examn ~~should~~ have to be Exempted from it. ~~I am accordingly to request~~ would you ~~to~~ kindly send me a list of ~~accountants~~ accountants who, in your opinion may be Exempted from passing the Examn. The

Yours Sincerely

Draft Sd/-
Secy to Govt
Gen & Rev Depts

To
J S Chakravarti Esq
Comptroller
P W D & Railways Branch

Not may be an exhaustive list of all the accountants (in the form of the annual schedule of establishments) those who be exempted will be separately named -

MGCPB—30,000—5-4-05.

8857
23.11.10.

Confidential

Bangalore,

14th November 1910.

My dear Balasunderamier,

With reference to your D.O. of 11th November 1910, I forward herewith a copy of the Gradation list of the P.W.D. Branch of my office with the names of the Accountants I would exempt underlined in red ink.

I beg to reiterate my emphatic opinion however that a special examination with an elaborate set of rules is quite unnecessary for promotion from the third to the second grade of Accountants. There is no corresponding examination in the Civil Branch of my office. The number of appointments in the 1st and 2nd grades is only 3 and as the appointments require the sanction of Government it may be assumed that they will always be filled up by deserving men. You might as well have an Examination for promotion from the 3rd grade of Amildars to 2nd grade, from the 3rd grade of Munsiffs to the 2nd grade and so on in every branch of the service !

Yours sincerely,

J S Chakravarti

C. S. Balasunderamier Esq, Esq, B.A.,
Secretary, Genl. & Rev. Deptts.

Bangalore

D. O. No. 1612

19 Nov 10

My dear Sir,

In regard to the Departmental Examination prescribed in 1908 for promotion to the 1st & 2nd grade of Accountants in the Comptroller's office P. W. branch, the Diwan desires to have information on the following points :—

1. How many Examinations were held since the order of 1908?

2. The names of those who appeared at each of these Examinations and of those who passed and those who failed.

The Diwan also desires to

see a set of the question papers

et.

Yours Sincerely

Sd) K Matthan

J. S. Chakravarti Esqr.

Comptroller to Govt:

"Copy"

19/12/10

W. In regard to that fake
about D. McPhetridge's Exam
We have to go to Connecticut
please ascertain from him
facts & let me have
the embodying them —
1 How many hours
were held since the
order issued
2 How many obtained
Pharmacy Licenses
how many failed — What
are the names in each
case
3 Put up a synopsis
Question papers

H. Gilman

D. O. No. Jr 1766

Bangalore,

21st November 1910.

My dear Mathan,

In reply to your D.O. No.1612 dated 19th instant, I write to say that the Departmental Examination for promotion to the 1st and 2nd grade Accountants of P. W. Branch was held once in November 1908. I enclose a list of the candidates ~~who~~ appeared, passed and failed, together with a set of question papers.

Yours sincerely,

K. Mathan Esquire,

Under secretary to Government.

MYSORE PUBLIC WORKS DEPARTMENT.

Departmental Examination for promotion beyond Accountant 3rd grade held at the Central Office on the 24th November 1908 and the following days.

Register Number	Name of Candidate	Division or office in which employed	Marks obtained in each paper						Whether passed or failed.
			Book-keeping	Precis and Draft.	Civil Acct: Code & Fl. Rules	Land Admn rules & Forest Law	P.W.Code 2 papers.	Total	
		Max:	100	150	100	150	200	700	
		Min:	40	75	40	60	100	350	
1	D.M.Lakshmaiyya	Hassan Division	29	20	46	30	75	200	F a i l e d
2.	A. Narasaiya	Water Supply and Stores Dn:	21	75	61	62	96½	315½	do
3.	A. Narasimhamurthi	Central office	28	45	61	61	111	306	do
4.	B. Sreenivasiengar	Palace Division	35	75	61	27	89¼	286¼	do
5.	A. Tholasinga Mudaliar	Central office	58	100	59½	88	111¾	417¼	P a s s e d.

Bangalore,

20th December 1908

Id/ J. S. C.

Comptroller.

MYSORE PUBLIC WORKS DEPARTMENT.

DEPARTMENTAL EXAMINATION FOR PROMOTION BEYOND ACCOUNTANT 3RD GRADE.

NOVEMBER 1908.

Book-Keeping.

(Time allowed three hours.)

N. B.—The answers are expected to be full.

I. What is meant by Book-keeping; and explain the systems adopted and the respects in which each differs from the other? **10.**

II. Define "Day Book," "Invoice Book," and a "Settled Account." And distinguish between "Real" and "Nominal" accounts. **8.**

III. Explain the difference between—

Balance Account,
Balance Sheet, and
Trial Balance;

And state what is meant by "Balancing the Ledger." **10.**

IV. A business man wishes to know with certainty whether his business is a profitable one or not, and also whether his capital is greater or less than when he started the business. What should he do to ascertain the above? **12.**

V. What is the difference between "net" and "gross" profit? Indicate all the possible items which are comprised in a "Profit and Loss" account? **8.**

VI. State the object of the "Account of Goods Bought and Sold" and the entries made on the two sides of this account with a view to close it. **15.**

VII. What is meant by Stock-taking, and why is it necessary? **5.**

VIII. Describe the processes you would adopt—

(*a*) To detect an error in a "Trial Balance," and

(*b*) To rectify a wrong Journal entry after it has been posted. **10.**

IX. Make the entries necessary to record the following in the proper books and draw up a Trial Balance, a Profit and Loss Account and a Balance Sheet, showing the position on 31st January '9? **22.**

The position of James Morley, a merchant, on 31st December '8 was as under—

	£	*s.*	*d.*		£	*s.*	*d.*
Cash on hand—				Sundry accounts due by—			
At Bank	2,000	0	0	Merchant	290	5	6
At Office	280	0	0	Dunnett	64	0	0
Sundry debts due from—				Phillips	670	13	6
Smith	500	4	9	Roberts	290	17	6
Fox	290	10	0	Bills payable	1,050	0	0
Bartlet	30	0	0	Morley's net capital	7,935	14	7
Bills receivable	840	6	4				
Wine on hand ...	4,860	10	0				
Business premises valued at	1,500	0	0				

On 1st January '9 he takes into partnership one Peter Rylands who brings into the Firm a capital of £3,000 in cash which is paid the same day into the banking account of the new Firm. Rylands accepts the assets and liabilities of Morley and both agree that the capital and drawings of the partners are to be subject to interest at 5% per annum, and that the net profit and loss should be divided between them as follows:—Morley 75% and Rylands 25%. The transactions for the month of January—9 are as follows:—

Jan.—9.	£	*s.*	*d.*
1st. Advance to clerk for petty expenses for postage, etc.	10	0	0
,, Bought of Neal 14 hhds. of Brandy at £65 per hhd.	910	0	0
,, Discounted bills receivable No. 27 with Bank for £340 6*s.* 4*d.* (discount charged being £3 6*s.* 4*d.*)	337	0	0

Jan.—9.		£	s.	d.
1st.	Bills payable No. 18 due this day discharged by Bank	450	0	0
2nd.	Bought of Lloyd 20 butts of sherry at £75 per butt.	1,500	0	0
„	Accepts Lloyd's draft payable at one month's notice....	1,500	0	0
3rd.	Sells to Dunnett 12 butts. of sherry	960	0	0
„	(Shipped the above to Calcutta at Dunnett's risk)			
„	Paid insurance on above	8	0	0
„	Cash paid for Sundries in connection with above shipment	7	10	0
„	Firms Commission on above	5	0	0
4th.	Paid by cheque "Merchant" (discount £2 5*s*. 6*d*.) received	288	0	0
„	Received from "Paris" a consignment of 200 doz. claret for commission sale—commission being 5%	400	0	0
„	Paid sundry charges on above in cash	8	0	0
5th.	Accepted Paris's draft at 2 months payable to order	250	0	0
„	Paid Neal by cheque (discount allowed) £25 0*s*. 0*d*.	885	0	0
„	Sold to Fisher 40 gallons of brandy	48	0	0
„	Do do 12 butts of sherry	900	0	0
6th.	Received from Fisher his pro-note payable one month	948	0	0
„	Morley draws for personal expenses a cheque	150	0	0
7th.	Sold to Murdock 100 doz. claret	225	0	0
8th.	Do Neal 100 „	275	0	0
„	Firms commission on above sales	25	0	0
„	Sold for cash 12 doz. sherry	30	0	0
„	Green's acceptance No. 26 due returned dishonored	300	0	0
„	Paid Notarial charges thereon	0	8	0
„	Do Paris by cheque	75	0	0
9th.	Enlarged business premises	750	0	0
„	Accepted Effy's draft for above at 2 months....	750	0	0
10th.	Paid clerks' Salaries	50	0	0
„	Sold Styles 12 butts. of sherry	1,080	0	0
11th.	Styles paid to Firm's account at Bank	1,080	0	0
„	Paid Insurance charges on premises	18	7	6
„	Paid Dunnett by cheque	64	0	0
„	Paid Phillips by cheque (discount received £10 13*s*. 6*d*.	660	0	0
12th.	Sold Dunnett 100 doz. sherry and received his acceptance at 2 months	250	0	0
14th.	Received from Fox and paid to Bank	290	10	0
15th.	Do Smith do	500	4	9
„	Paid Roberts (discount allowed £10 17*s*. 6*d*.)	280	0	0
„	Green accepts dishonored draft at one month with charges and interest	320	0	0
18th.	Bought of Neal 25 butts. of sherry	1,625	0	0
„	Paid Neal by cheque	1,000	0	0
„	Accepts Neals' draft payable 21 days	625	0	0
„	Consigned Savoy 20 butts of sherry to be sold on Firm's account and risk	1,300	0	0
„	Paid Sundry charges on above	25	6	8
19th.	Murdock accepts No. 21 due this day and pays to Bank	500	0	0
„	Firm's acceptance No. 35 due this day retired at Bank	160	0	0
20th.	Cash sale 6 galls. of brandy	9	0	0
„	Sold Richmond 6 doz. sherry	18	18	0
„	Do 4 galls. brandy	5	0	0
„	Received a commission of 5*s*. in the £ on Bartlett's debt of £30 0*s*. 0*d*.	7	10	0
24th.	Received from Richmond cash (discount allowed £0 18*s*. 0*d*.)	23	0	0
„	Do from Savoy net proceeds of sale of sherry	1,300	0	0
„	Bought of Sells 15 butts of sherry....	675	0	0
„	Paid Sells by cheque (discount £25)	650	0	0
„	Do for repairs of premises	24	0	0
„	Rylands draws by cheque for personal expenses	50	0	0
25th.	Bought of Mortells 12 doz. brandy	36	0	0
„	Sold Roberts 6 doz. brandy	18	10	0
„	Do 8 doz. sherry	16	0	0
26th.	Paid salaries	35	0	0
31st.	Trade charges paid out of cash	6	7	6
„	Estimated depreciation of business premises	5	0	0
				100.

MYSORE PUBLIC WORKS DEPARTMENT.

DEPARTMENTAL EXAMINATION FOR PROMOTION BEYOND ACCOUNTANT, 3RD GRADE.

NOVEMBER 1908.

Precis and Draft.

(*Time allowed three hours.*)

I. Make a precis of the following papers summarizing the main facts in the order of their occurrence in the form of a narrative. **120**

Proceedings of a Special Adjourned Meeting of the Municipal Commissioners of the Civil and Military Station of Bangalore held at the Board's Office, Mayo Hall, on Saturday the 7th April 1883 at 12-30 p. m.

PRESENT.

President.—Major E. P. Maltby.

Members.—Messrs. R. P. Campbell, G. G. Brown, J. A. Gow, E. Hewetson, Standish Lee, E. Pereira, V. Sadasiva Mudaliar, N. Narayan Chetti and Abdul Kuddus.

Captain Kensington's letter to the President prohibiting the repair of the breach to the Water-Supply Channel at the back of the Stables of the Maharaja's Palace was laid before the Board, also a plan of the ground showing the breach, etc.

The President read a Minute he had prepared on the subject which was filed with the Proceedings.

Mr. Brown remarked that the ryots of the Pettah had addressed a petition to the Maharaja representing that, owing to the feeder of the Sampangi Tank having been cut off and diverted to the Water-Works Reservoir at Bedarhalli, the tank in question had run dry for the past three or four years and the crops suffered in consequence.

The President said that in the worst of seasons the Sampangi Tank had always contained water up to 1880, but since then the bed had been quite dry notwithstanding heavy rains. This year, only the lower of the three Miller's Reservoirs (into which the contents of the others had been drained) contained much water and even that limited supply was going down. The Alsur Tank was never at so low a level as it was at the present time, and all this alarming scarcity of water was due to the natural sources of supply to the Station having been diverted towards the Water Works.

Mr. Brown remarked that he understood that the supplies in question had been cut off to feed the Water Works, the Mysore Government undertaking in return to supply the Station from those works when they were completed.

The President replied that such an undertaking had undoubtedly been made when the country was under British rule, but he believed that the Mysore Government were now of opinion that they were not bound to supply the Station with water. The Mysore Government had cut off absolutely the only supplies of water the Station possessed. It might rain for weeks and the tanks in the Station would be as empty as ever. All the wells were either dry or nearly so.

The large well opposite the Market, from which great number of people in the vicinity got their drinking supply, now held so little water that he had to place a guard over it at night to keep people away and give it a chance.

Mr. Campbell heartily endorsed the President's remarks and urged that immediate and rigorous measures should be taken by the Board to have the natural and legitimate sources of water supply to the Station restored forthwith.

The President remarked that the channel in dispute had supplied the Reservoirs in the Station for many years, but now the drinking supply on which some twenty or thirty thousand souls depended had been diverted. There were means, as he had pointed out, by which the Palace grounds need not be damaged and yet by which the water source could be restored to the Station.

Mr. Lee fully agreed with the President, and read a Minute he had drawn up which was filed. Mr. Lee urged that the Board should ask for no favors but simply insist upon a restoration of their legitimate rights.

Mr. Campbell agreed with Mr. Lee and said that the Board should insist upon the Mysore Government accepting either of the two alternatives put forward by the President in his Memorandum.

Mr. Hewetson observed that he had spoken to Captain Kensington personally on the subject, and that officer had maintained that the Station Municipality had no right to the channel through the Maharaja's grounds, and that the Mysore Government would not give it upon any account. Mr. Hewetson had however gone fully into the matter, and was convinced that the Municipality had a positive right to demand that the source of water supply enjoyed by the Station for years past should be restored to it.

Mr. Lee said that the privilege belonged to the Municipality, and if the Palace authorities wanted to divert the channel, they should have asked permission from the Board to do so.

Mr. Pereira wanted to know whether the channel in question was not a natural feeder instead of an artificial one. The fact that it was a *natural* water course would greatly increase the claim the Municipality had over it.

The President said that the channel was an artificial one having been constructed many years ago.

Resolution.—Proposed by Mr. Standish Lee, seconded by Mr. R. P. Campbell and carried unanimously—

That this Meeting approves of the action of the President in ordering the repair of the old drain or water course at the back of the Maharaja's Palace (at point **f** on the plan) and with all due respect for the Government of Mysore the Board begs to assert the authority of the Municipal Commission and its officers to exercise all the rights and powers vested in them by the Municipal Act, and in particular by Regulations 163, 164 and 194 in reference to works of water supply, etc., whether within or without the limits of the Civil and Military Station.

Mr. Lee then suggested that the Board should demand that the channel in dispute be restored and the breach repaired.

The President said that the Board while asserting their rights and guarding the interests of the population did not want to cause any damage to the Maharaja's property and that the channel could be restored without interfering with the Palace grounds.

Mr. Campbell recommended that the President's Memo which put the case clearly and succinctly and provided two reasonable and feasible alternatives should be acted upon. The Board should at the same time be firm and resolved not to concede their rights.

Mr. Brown approved of Mr. Campbell's suggestion. The Board could maintain their rights as they should do, and yet not cause any annoyance to the Maharaja or the Mysore Government.

Resolution.—Proposed by Mr. R. P. Campbell seconded by Mr. G. G. Brown and carried unanimously:—That as the President's Memorandum shows that the Miller's Tanks have always been fed from this channel to the Sampangi Tank, that the Resident in Mysore be addressed with a view to the immediate restoration of this channel to its old state, *viz.*, that the breaches at points **d** and **c** on the plan be filled

in and that the channel be re-excavated at point **c** and that a bridge be built under the Railway (at point **b**), for the water to pass by to point **a** from thence to be diverted to the Miller's Tanks Nos. 1, 2 and 3. The Board wishes to point out that they have no desire to damage the Palace grounds and that the Commissioners will waive their claim to take their supply at point **f** on the plan, on the understanding that the point of delivery is transferred to point **a**, by which arrangement the Palace grounds will not be interfered with.

Mr. Campbell said that the action of the Mysore Government in this matter was very ill-judged and ungracious. They had no right to cause the breach in the bund of the channel in question without first addressing the Municipality on the subject. It was simply setting the Municipality at defiance, and ignoring the rights and privileges of the Board; he was of opinion that a resolution should be adopted by the Board protesting against the action of the Mysore Government, and after some further discussion the following resolution was agreed to:—

Resolution.—The Board regrets exceedingly the action of the Mysore Government in leaving this important Station in the very serious position (in regard to its water supply) it now stands in by entirely cutting off the water supply to the principal Reservoirs in the Station and that too without in any way referring to the Municipal authorities, and in conclusion the Board would urge on the British Resident the absolute and urgent necessity for his adopting prompt measures to *permanently* restore to the Station its former water supply. At the same time the Board regrets the necessity of drawing attention to the objectionable tone of the D. P. W. Secretary to the Mysore Government in his letter No. 38, dated 8th March 1883, to the President of this Municipality. The meeting then dissolved.

Memorandum by Major E. P. Maltby, President, Municipal Commission, Civil and Military Station, dated 7th April 1883.

I wish to explain why I have cited this Special Meeting, so I have drawn up a short Memo explaining where our water came from and how it has been diverted.

2. As every one knows, till two years ago the Sampangi Tank and the Miller's Tanks (Nos. 1, 2, 3) were some of the chief tanks of the Station and they received a regular and unfailing supply every year.

3. The Sampangi Tank was fed from times prior to the formation of this Cantonment by a channel which ran across the water shed of the Alsur Tank and started from the farside of the Look-out on the Bellary Road. In old days, the tank was the chief source of the water supply to the Pettah and there was and is now a great deal of cultivation carried on below it. After the Cantonment was formed, this tank supplied water to many people living in it.

4. Having been in Bangalore since February 1879 I can say that the tank filled regularly in 1879 and 1880. The cause of its filling was the supply of water brought down into it by this old channel.

5. Nobody can deny that, for now that the channel has been filled in the tank is dry, as it received no water in 1881 or 1882, in the former of which years (or in the latter part of 1880) the supply was cut off. I have been informed on the very best authority that the supply of water to this tank was deliberately diverted in accordance with the proposals of a Chief Engineer who did not consider the tank worth keeping up.

6. The first obstruction up the channel (but a very minor one) was caused by the late Dewan who bought a house through the grounds of which the channel runs. He filled in the channel and planted a garden (marked **A** on plan).

7. About the same time the Railway (Mysore D. P. W. I suppose) filled in the channel (at **B**) and the Mysore D. P. W. just inside (or outside the Palace grounds) filled up this channel at **C** (just by the Railway).

8. Further up the channel it has been dammed and an opening made (at **D** and **E**) in the bank and the water turned down into the valley which runs below Mr. Rice's house.

9. In fact the water which used to come into the Sampangi Tank did I believe run down to the Dharmambudi Tank, but lately I believe it has been diverted into a new contour channel across the valley of the Water-Supply Project.

10. I have followed this (Sampangi feeder) channel well past the Palace grounds and almost up to its source and except that it is much silted up there is nothing more required to fill the Sampangi Tank again than to have an archway put for the water to flow under the Railway, and to have the channel re-excavated for the 100 yards or so that it has been filled in close by the Railway. It would of course be necessary to remove the dam and close the vent above alluded to at (**D** and **E**), but that would be a very trifling expense.

11. The necessity of providing water is so urgent that we shall be failing in our duty if we do not represent the matter.

12. The Railway can easily build an arch without causing much delay to their traffic. One continually hears of vents in out-of-way places being destroyed and rebuilt in no time, so that we may conclude that this objection would not be a serious one.

13. I propose pointing out the objection that may be taken to this scheme. It may be urged that the water is wanted for the Reservoir on the Bellary Road.

14. I believe I am correct in stating that when the contour channels were laid out they were so disposed as not to interfere with our channel.

15. The contour channels for the Reservoir were laid down in 1877 and as I have before stated the Sampangi Tank always filled till the year 1881.

16. This undoubtedly proves that the contour channels of the Reservoir did not interfere with our channel or its gathering ground, and we may fairly assume that this non-interference was intentional. The object of the New Reservoir was to supply the Cantonment of Bangalore *not the Petta* (*vide* para VII of D. P. W. Secretary's No. 7235—6577, dated 9th November 1868) with water, and it would be a clear waste of labor, &c., to make new contour channels to divert our supply into a new tank to be thence run into Bangalore by a new feeder when the experience of years has shown that our old channel did its work so well. That this channel was not interfered with by the New reservoir is proved by an extract which I read out from letter No. 773 of 20th February 1882 from Superintending Engineer to the Assistant to the Resident.

"The scheme has in no way affected the supplies to these (Miller's Tanks) and the Sampangi Tank."

17. I admit that since the Mysore Government has destroyed this channel that they get the water as they have run a contour channel just below the breach made in our channel and the water is led, I believe, to the Reservoir and I know (as I saw to-day) that this contour channel is being deepened.

18. This merely proves that as the water is not required for the Sampangi Tank that they wish to divert it to the New Reservoir.

19. I have written about the Sampangi Tank at length as the supply to this and Miller's Tanks are brought in by the same channel.

20. A supply to Miller's Tanks is infinitely more important to this Municipality than one to the Sampangi Tank important though that is. Miller's Tanks (1, 2, 3) literally supply *a great portion of the Native part* of the Station with water.

21. As in the case of the Sampangi Tank, these tanks used regularly to receive a supply till the year 1881.

22. These tanks were fed by a channel that ran from point **F** on the plan from the Sampangi Channel down to No. 1 Reservoir through what are now the Palace grounds.

23. This reservoir filled and discharged into No. 2 which in turn discharged into No. 3.

24. I may mention that these reservoirs filled (under old conditions) regularly and as shown in 1881 (when they for the first time received no water from the Sampangi Channel) they held a two years' supply.

25. In consequence of the supply being diverted we had to get a little from the New Reservoir, but this supply was very small and added to the rain-fall not sufficient to fill one reservoir. The consequence is that No. 1 is now empty and No. 2 almost so, while No. 3 is rapidly going down and the wells in the town are fast drying.

26. After the Palace was established and the grounds enclosed, the old nullah was changed into an underground channel.

27. This channel was filled by a low bund being built across the Sampangi Channel which diverted some water to Miller's Tank, while the rest passed on to the Sampangi.

28. This bund has been recently breached how I do not know. It must have breached or been breached within the last two years as it is only since then that Miller's Tanks have failed to fill. Finding no water came into Miller's Tanks last year though we had an unusually bountiful rain-fall, I directed the Engineer to examine the channel and the cause was found out (*viz.*, that the dam at the head of our tunnel had been breached). I set to work to repair the dam, but the Subordinate in charge of the Palace grounds objected on the score that damage would be done to the rockeries, &c. Not wishing to carry on a correspondence with him I awaited the return of Captain Kensington (Superintending Engineer) to explain matters to him.

29. Before seeing him however I received the letter which I now read.

30. In it Captain Kensington objects to the work on two grounds :—

(1) That it will interfere with the supply to the Water-works Reservoir.

(2) That it will interfere with the drainage of the Palace grounds.

31. I infer from the 1st objection that it is only during the last year that the water of the channel has been led to the New Reservoir as in February 1882. Captain Kensington wrote that " the scheme has in no way affected the supply of these and the Sampangi Tank ;" and that—

" Any supply which the Reservoir may receive and raise the level of the water above the silt of the sluice will be due to rain-fall that will probably bring supplies of water to the Cantonment tanks also." I have I think proved that we shall not interfere with the Water-Supply Reservoir, but merely resume our old supply.

32. This feeder to Miller's Tank passes through the Palace grounds and the supply having been cut off as above described, the lower part of the channel, which is open, has been laid out very tastefully.

33. It would have been impossible to form the rockeries, etc., which now exist along this water course, if the drainage sufficient to supply 20,000 or 30,000 people with water passed down it ; but now that nothing but local drainage is carried down ornamental ponds, &c., have been constructed, islands formed, &c., and I can understand that the persons who planned this bit of landscape would naturally object to a utilitarian and unsightly drainage channel being again introduced, as the first shower would wash away most of these improvements.

34. I knew that we could not get any water to our tanks but by this way (owing to the Railway blocking the Sampangi Reservoir) ; but I did not know of the existence of all these newly-constructed ponds, &c., along our supply channel through the Palace grounds, so not knowing there would be any objection I directed the dam to be constructed.

35. The Superintending Engineer on behalf of the Mysore Government takes objection to our getting our supply this way, because the Palace grounds will be spoilt.

36. As matters at present stand, this means that we are not to get any more water into these tanks and that is such a serious matter that I felt bound to bring it before a Special Meeting.

37. Were the old channel to the Sampangi Tank open all along, the objection to our taking the water (as hitherto) through the Palace grounds would be immaterial, as it would be easy (if permission was granted) to take it lower down at **A** (opposite where Captain Mecintire now lives) or at **B** where there is a small vent ; but as I have been at pains to show, the channel has been filled in long before this point.

38. I believe that our water supply is being cut off quite unintentionally (*i.e.*, so for as Miller's Tanks are concerned) and that if we refer the matter and explain it through the Resident to the Mysore Government, that they will arrange the matter, and as it can be easily done I consider it may duty to point out to the Board how it can be done.

39. If there was no other way than for it to be brought as hitherto through the palace grounds, I trust and believe that His Highness' Government would not hesitate for a movement but would restore us our water supply even at the cost of dismantling the ornamental arrangements in the Palace grounds. But if the arrangement about building a bridge under the Railway (at the Palace entrance) is carried out and the channel cleared from the accumulations of silt deposited since 1877 when it was last cleaned out, the channel to the Sampangi Tank can be tapped to feed Miller's Tank at point (**A**) on the plan instead of at point (**F**), and we shall get as much water as ever and the Palace grounds will be spared.

From Major E. P. Maltby, President, Municipal Commission, Civil and Military Station, To the Assistant to the Resident in Mysore, No. 79, dated Bangalore, 10th April 1883.

In continuation of this Office No. * 57, dated 9th instant, I have the honor to forward herewith a copy of the Detailed Proceedings of the Special Meeting of the Municipal Commissioners under date the 7th April 1883 relating to the diminution of water supply to the several tanks in the Civil and Military Station of Bangalore.

Memorandum by K. SHESHADRI IYER, ESQ., B.A., B.L., Dewan of Mysore, dated Ootacamund, 28th April 1883.

The Resident has forwarded to me a copy of a Memo prepared by Major Maltby on the question of Water Supply to the Civil and Military Station of Bangalore and read by him at a Special Meeting of the Municipal Commissioners held on the 7th April 1883. The Resident has also asked me to make such arrangements as will secure a supply of water to Miller's No. 1 Reservoir, should rain fall within the next few days, reserving the question of the rights involved for future determination. I have accordingly arranged, as a temporary measure, to pass water from the Sampangi Channel to Miller's No. 1 Reservoir through the two existing covered drains, one at the Head Sluice behind the Palace Stables and the other in front of the Palace Gate, Mr. Henderson's dam constructed in 1877 some distance below the Head Sluice being removed, and the two feeders to the New Water-Supply Reservoir, also constructed in 1877 between the Head Sluice and the Railway, being closed. The existing covered drain in front of the Palace Gate will be either enlarged or a new one built by its side. These works have been ordered to be executed at once.

2. An immediate supply to Miller's Reservoirs being thus arranged for, the Government of Mysore now desire to place before the Resident the following facts in view as well to a final decision being arrived at on the general question of water supply to the Civil and Military Station, as to the issue of such orders as the action of the President of the Municipality and the language adopted by him and the Municipal Board with reference to the Mysore Government may seem to call for, upon a consideration of the real facts of the case.

3. Major Maltby in his memo refers in the first place to the feeder to the Sampangi Tank and attempts to explain how this feeder used to bring a supply of water to Miller's Reservoir till alleged recent diversions by the Mysore Government. The branch of the Sampangi feeder north of the Mantapam on the Bellary Road was in existence before the year 1809. In that year the branch on the south side of the Mantapam was completed. Miller's Tank (*i.e.*, No. 2 Reservoir) was not constructed till the year 1854. It must therefore be admitted that the Sampangi Tank has a prior claim to all the water received from the drainage area above the feeder in question and that Miller's Tank is entitled to receive from this feeder only such water as may not be required to fill the Sampangi Tank.

4. The natural drainage areas diverted by his channel in its course on the north and south sides of the Mantapam above referred to up to the saddle across the Cubbon Road near the Native Infantry Barracks are shown in the accompanying plan.

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* With this letter an Abstract of the Board's Proceedings dated 7th April 1883 was submitted.

5. In 1859 the question of increasing the water-supply of the Station appears to have arisen in connection with the new Cavalry Barracks. After a great deal of correspondence and inquiry into the matter, it seems that the construction of new high level reservoirs across the valley in which the Cantonment Bazaar is situated and the improvement of Miller's Reservoir were decided on. The works to these Reservoirs which are known as No. 1, 2, 3 and 4 were carried out during the years 1863 to 1867 as follows :—

(1.) The enlargement of Miller's Tank, (No. 2 Reservoir) completed in 1863.

(2.) The construction of the Railway or No. 3 Reservoir in 1864.

(3.) The construction of No. 1 Reservoir (above Miller's Tank) in 1866.

(4.) The construction of No. 4 Reservoir (below all the above) in 1867.

6. On the 18th September 1865, an estimate for the construction of a Head Sluice in the Sampangi Tank feeder was sanctioned. This Head * Sluice is situated at the back of the Palace Stables, and it is here that the President of the Bangalore Civil and Military Station Municipality now states that the supply to No. 1 Reservoir has been recently cut off, and he wishes to again restore this supply by re-constructing the bund which formerly existed at this point across the feeder.

*Marked **E** in the plan which accompanied the Memo.

7. The drainage of the Sampangi feeder above this point (**E**) is 143 acres consisting of—

52 acres in the watershed north-west of the Mantapam (**A** in plan) ;

34+6 acres in the watershed north-east of the Mantapam (**B** and **C** in the plan) ; and—

51 acres in the watershed south of the Mantapam (**D** in plan)

Total 143 acres.

When the sluice at **E**, was built, it was not intended to divert the whole of this drainage from the Sampangi feeder into No. 1 Reservoir ; and the estimate sanctioned in 1865 did not provide for any dam across the feeder, but it did provide for a shutter, thus clearly showing that the intention was to keep under control the drainage of the Sampangi feeder above the Head Sluice (**E**). The object of this sluice appears to have been partly to prevent the Sampangi feeder from breaching and overflowing during seasons of exceptionally heavy rain-fall, and partly to give an additional supply of water to Miller's Tanks as a temporary measure and pending the completion of the Water-supply Scheme. The earthen bund just below this point **E**, was as Major Maltby himself admits in para 27 of his Memo, a low one, which, while it diverted some water to Miller's Tank, allowed the rest to pass on to the Sampangi Tank. This bund was breached before 1875.

8. The surplus water passing through the Head Sluice at **E** used to spread over the adjoining waste ground, and some of it no doubt passed down to Miller's No. 1 Reservoir. The maps of the Cantonment dated 1861 and 1866 show that no water courses existed close up to the Sampangi feeder, at the site of the Head Sluice. The soil here is very soft and friable, and within a short distance, some 150 yards or so, there were deep water courses which would have rapidly cut back to the feeder bank had any large quantity of water passed through the sluice. In 1875, when the work at the Palace was commenced, a large covered drain was constructed to carry off water from the Head Sluice down to the water course leading into Miller's No. 1 Reservoir ; the soil had to be excavated before this drain was built and it will therefore be seen that 10 years after the construction of the Head Sluice, the water courses connected with this Reservoir were all at some distance from the Sampangi feeder and that no connection existed between the reservoir and the feeder till 1875, when the Engineer in charge of the Palace Works constructed the drain in question. If this drain had not been built and if the Head Sluice itself had been kept under control by means of shutters as intended in 1865, the Reservoir would scarcely get any water from the Sampangi feeder. But owing to the construction of this drain and the removal of the shutters of the sluice, the Reservoir, as a matter of fact, now receives a considerable supply from this source. This clearly proves the totally

unfounded nature of the allegation made by the Municipal Board that the Mysore Public Works Department cut off from Miller's Reservoir, the supply which it formerly used to get through the Head Sluice.

9. This now brings us down to about the year 1876 or 1877 when the contour channels of the New Water-Works Reservoir were excavated. On their completion about 1877 or before, the Executive Engineer in charge, Mr. Henderson, had a dam (not the one which Major Maltby wishes to be reconstructed and to which reference is made in para 7 above) thrown up some 100 yards below the Head Sluice at the point marked **F** in the plan, in order to divert the supply in the feeder into the New Reservoir. At this point **F** and at a lower point (**G** in the plan), the supply in the feeder has been diverted into the contour channel of the New Reservoir in accordance with the sanctioned project. These diversions, it is scarcely necessary to add, cannot appreciably affect the supply to Miller's Reservoir through the Head Sluice at **E**.

10. The condition of the Sampangi feeder from the Head Sluice up to the point **H** near Dobbspet requires a few remarks. Just north of Melville House the feeder was cut through at the point **J** by the Railway about the year 1877 and consequently the supply received between the dam thrown up by Mr. Henderson and the Railway, or a drainage of 7 acres, has since then discharged into No. 1 Reservoir instead of going into the Sampangi Tank. Further in April 1878, during a heavy rain-fall of 3", the water overflowed the road near the Native Infantry Lines and in order to prevent a breach in the road which here forms the bank of the feeder the floorings of certain tunnels were lowered, but shortly after about September 1878, after another heavy fall of rain, when the water again overflowed the road and endangered the safety of the Native Infantry Lines, an opening was made at the point **H** to *temporarily* relieve the feeder just above Dobbspett and the drainage of 63 acres turned into No. 1 Reservoir. Millers's Tanks have consequently since then received the additional supply of some 70 acres formerly discharging into the Sampangi Tank.

11. It is therefore clear that since 1877, no supply has been cut off from Miller's Tanks, but that during 1878 and since then, these tanks received the drainage of 70 acres which used previously to go to the Sampangi Tank.

12. The contour channels of the New Water-Works Reservoir have intercepted since 1876—77 the drainage areas of the Sampangi feeder and Dharmambudhi Tank as follows:—

		Acres.
1.	Sampangi feeder as it was formerly	143
2.	Dharmambudhi Tank	171
	Total ...	314

Of the 143 acres of the Sampangi feeder, as already explained in para 7, 51 acres belonging to the watershed south of the Mantapam, that is, to the natural drainage of the Dharmambudhi Tank. About 38 acres of this drainage (**D** in the plan) and about 21 acres from the watersheds N. W. and N. E. of the Mantapam (**A** and **B** in the plan) making in all 59 acres, have been diverted from the Sampangi feeder by one of the upper contour channels of the New Reservoir marked **K**, **L**, **M** in the plan. This is the only loss of drainage area which can in any way affect the supply in the Sampangi feeder at the Head Sluice at **E** but it is so small that it cannot appreciably affect the supply to Miller's Reservoir from this point. Major Maltby has evidently not examined the Sampangi feeder all along its course, for he does not refer to this loss of drainage area.

13. The real cause of none of these reservoirs filling during the last two years is the almost total absence of tank-filling rain. The Sampangi Tank, although its feeder has been in action only as far as the point **H** near Dobbspett since 1878, admittedly received ample supplies in that and in the two following years. This is attributable to good tank-filling monsoons and also to its very much silted condition; whereas the non-filling of the Miller's Reservoirs in 1881 and 1882, although in those years they received the additional drainage of 70 acres from the Sampangi feeder at the point **H**, was due to the absence of tank-filling rain, and more particularly to the fact that they were considerably increased in capacity between 1863

and 1867 and again during the Famine, without any corresponding increase being made to their drainage areas. This latter matter was never apparently considered during the Famine, and, if so, was not feasible, without tampering with prior rights. It is not therefore surprising that when a somewhat short tank-filling monsoon occurs, these tanks receive but very poor supplies as exemplified last year, when a large quantity of water was passed into them from the New Reservoir. It should, moreover, be here mentioned that the lowest Reservoir No. 4 has never discharged since its last increase in capacity during 1877, though, as admitted by Major Maltby, the Sampangi Tank which is said to fill very seldom, received full supplies in 1879 and 1880. This clearly shows that the capacity of Miller's Reservoirs is very much in excess of the supply available even in good monsoons.

14. To sum up the facts connected with these feeders, it seems that 70 years ago or earlier, the Sampangi feeder was excavated, that it diverted the natural supply of 314 acres from other drainages of which 51 acres belonged to the natural drainage of the Dharmambudhi Tank; that long after, in 1865, when several New Reservoirs had been constructed in the Cantonment Bazaar valley and the existing one increased in capacity, a Head Sluice was built in the feeder, but till 1875, (when the Engineer in charge of the Palace Works built the covered drain at **E**) little or no supply was received from this sluice, and this diversion of the Sampangi feeder was therefore practically inoperative; and that in 1876 or 1877, the contour channels of the New Reservoir diverted the drainage of 171 acres which belonged at the time of diversion to the Dharmambudhi feeder and that of 143 acres which belonged them to the Sampangi feeder. Nevertheless it is stated that the Miller's Reservoirs received ample supplies up to 1880 and failed to do so in 1881 and 1882, though during the latter two years they were under exactly the same conditions of drainage area as they were in 1878, 1879 and 1880. This clearly proves the want of tank-filling rains during 1881 and 1882, and a reference to the rain-fall registers of the New Water-Supply Reservoir and the Bowring Hospital confirms this conclusion.

15. Under these circumstances it will be seen that the statements made in Major Maltby's Memo of the 7th instant are without any foundation, as shown below:—

1stly. Major Maltby in para 26 of his Memo states that "after the Palace was established and the grounds enclosed, the old nullah was changed into an underground channel." There was no such "old nullah," and the "underground channel" near the Palace Stables was constructed in 1875 by excavation. (See para 8 of this Memo.)

2ndly. In para 28 of his Memo Major Maltby states that the dam across the Sampangi Nullah near this underground channel was recently breached. This was not the case. It was thrown up probably in aid of the Head Sluice at **E** which itself was a temporary expedient as explained in para 7 of this Memo, and it was breached before 1875, because it was an obstruction to the flow of water in the Sampangi Channel which had to be diverted into the New Reservoir in accordance with the project sanctioned and executed by the British Government. Major Maltby infers that the dam was recently breached merely because it was only during the past two years that Miller's Reservoirs failed to fill!

3rdly. Major Maltby makes a similar unreasonable inference in paras 4, 5, 15 and 16 of his Memo. He concludes that the contour channels of the New Reservoir did not, as originally made in 1877, interfere with the Sampangi Channel, because Sampangi Tank used to fill till 1880. Because the tank did not fill in 1881 and 1882, he at once arrives at the conclusion that His Highness' Government tampered with the channel in 1881.

4thly. In paras 8 and 9 of his Memo Major Maltby refers to the dam and channels to the New Reservoir at the points **F** and **G** in the plan. These works were constructed in 1876 or 1877 by the British Government as part of the Water-Supply Scheme, and not *recently* by His Highness' Government, as seems to be too readily assumed.

5thly. In para 7 of this Memo Major Maltby says that the Railway filled up the channel about the time Mr. Rangacharlu filled up the portion of the channel which was within his compound. This was not the case. The

Railway cut through the channel **in 1877**: on the north of the Railway, part of the channel was filled in to protect the Railway: as no water could, owing to this cause, come down the channel to pass through Mr. Rangacharlu's compound, that gentleman had the portion within his compound filled in.

6thly. In para 10 and elsewhere, in his Memo, Major Maltby proposes to carry the channel under the Railway. A careful examination of the spot would have convinced him that no such proposal was feasible, for the level of the Railway is much lower than that of the channel on either side: an aqueduct above the Railway or a syphon under it would therefore be required, and either work would be attended with great practical difficulty.

7thly. In para 10, of his Memo, Major Maltby says, "I have followed this channel (Sampangi feeder) well past the Palace grounds and, almost up to its source, and except that it is much silted up, there is nothing more required to fill the Sampangi Tank again than to have an archway put for the water to flow under the Railway." An inspection of this channel "almost up to its source" must have revealed the fact that part of its drainage has been diverted by the upper contour channel of the New Reservoir (marked **K,L,M** in the plan). This contour channel is no recent construction by His Highness' Government. It was excavated in 1876—77 as part of the Water-Supply scheme.

It will be seen from the foregoing summary that the Memo which Major Maltby read at the Special Meeting of the Municipal Board was full of statements not founded upon fact. The Board were misled by this Memo into making unwarranted statements as to the intention and action of His Highness' Government. To all such statements, a conclusive answer is furnished by the fact that whatever was done to interfere with the supply of water in the Sampangi Channel was all done in and before 1877 and in accordance with a scheme initiated and carried out by the British Government; and that since the Rendition, nothing whatever has been done by the Mysore Government calculated to interfere in the smallest degree with the supply of water to any Reservoir within the Civil and Military Station.

16. I now come to consider the means whereby an ample supply of water may, in future, be insured to the Civil and Military Station. The New Water-Works Reservoir has not fulfilled the expectations formed of its capability. Major Maltby seems to regard it as a mistake, for in para 16 of his Memo, he writes as follows:—"It would be a clear waste of labor, etc., to make new contour channels to divert our water supply into a new tank to be thence run into Bangalore by a new feeder, when the experience of years has shown that our old channel did its work so well." In para 2 he says that the Miller's Reservoirs and the Sampangi Tank used to receive till two years ago "a regular and unfailing supply every year," and in para 24, he adds that Miller's Reservoirs filled regularly "under old conditions," and that in 1881 they held a two years' supply. Under such circumstances, it would be right to restore the "old conditions" by revising the arrangements made in 1876 and 1877 in connection with the New Water-Supply Project, and by restoring to the Civil and Military Station all sources of water supply it could possibly have had before the construction of the New Reservoir and its contour channels. Such a revision of the arrangements of 1876 and 1877 would, judging from the opinion of Major Maltby, be acceptable to the Municipal Board: it would also be convenient to the Mysore Government, for the recent proceedings of that Board show that it would be extremely undesirable to recognize any joint claim on the part of the Mysore Government and the Civil and Military Station to the water of the New Reservoir. The Durbar is accordingly prepared to revise at once the arrangements of 1876 and 1877. With this object the whole of the drainage on the north side of the watershed from the Mantapam (**A**, **B** and **C** in the plan) will be restored to the Sampangi feeder by breaching the upper contour channel of the New Reservoir at **L**. Out of the 51 acres belonging to the natural drainage of the Dharmambudhi Tank formerly diverted by the south branch of the Sampangi feeder, the 13 acres below the new contour channel will still drain into that feeder, the remaining 38 acres alone draining into the New Reservoir which will hereafter supply the Dharmambudhi Tank. The Head Sluice at **E** will be either removed and

the feeder bank blocked up; or it will be kept under control by means of shutters as originally intended. Then the existing dam (100 yards below the Head Sluice and at the point **F** in the plan) thrown up by Mr. Henderson will be removed, and the channels near the points **F** and **G** leading from the Sampangi feeder to the New Reservoir Channels will be closed. The Sampangi feeder will thus be led *without any diversion of its supply* to the point **N** in the plan, whence it will be taken by an underground masonry drain across the entrance to the Palace to the Railway at **O** under which it will pass through the existing opening (to be enlarged if necessary) after which it will cross the road at **P** and be dropped into a natural watercourse of No. 1 Reservoir at **Q**. In addition to the *whole* supply of the 105 acres situated above the point **E**, about 7 acres of drainage between this and the Railway, and about 12 acres between the Railway and Mr. Rangacharlu's house belonging formerly to the Sampangi feeder, will be also given to Miller's Reservoir. The drainage area thus allotted to Miller's Reservoir is about 124 acres instead of the 143 acres above the sluice at **E** which the Municipality apparently claim.

17. The above work will be carried out and the supply through the feeder given on the understanding—

1*st*. That the Civil and Military Station has hereafter no right whatever to the water in the New Reservoir;

2*nd*. That they allow the lowering of certain tunnels across the Infantry and Cubbon Roads and the deepening of the channel connected therewith to enable the Sampangi Tank to receive the whole supply from the area above its feeder situated between Mr. Rangacharlu's house and the saddle across the ridge in Cubbon Road near the Native Infantry Barracks. This work is moreover necessary for the safety of the road and the Native Infantry Lines; and—

3*rd*. That the work of removing the silt from the Sampangi Channel and clearing its drainage area of grass, etc., be carried out from time to time by the Mysore Government upon the requisition of the Station Municipality and at their cost.

18. His Highness' Government do not wish to make the smallest difference between the Civil and Military Station and the Pettah in this question of water-supply, for they consider it to be their duty to supply as much water as possible to both places. But the New Reservoir which was intended for both the Civil and Military Station and the Pettah has not hitherto filled to such an extent as will justify the Government undertaking any elaborate scheme of distribution, nor is there any prospect of its filling better in future years, especially if the work referred to in para 16 above be, as is proposed, carried out immediately. It has already been stated that a large extent of the natural drainage of the Dharmambudhi Tank which used to supply the Pettah has been diverted into the New Reservoir which is above it. There is thus an obligation upon the Government to restore the water supply of the Pettah containing a population of 62,317 souls, at least to the condition it was in before the construction of the New Reservoir. On the other hand, it will be seen that the New Reservoir has not deprived the Civil and Military Station of any sources of water supply, except perhaps the drainage of 38 acres belonging to the natural watershed of the Dharmambudhi Tank diverted many years ago into the Sampangi feeder, and intercepted in 1876-77 by the contour channel **L**, **M**, of the New Reservoir. This drainage area is so small that it can make no appreciable difference, but, if required, even this can be restored to the Sampangi feeder. When this is done, not one drop of water which formerly used to find its way either into the Sampangi Tank or into Miller's Reservoirs will go into the New Reservoir. Upon this ground alone it would be just to decide that when the Mysore Government carry out the work specified in para 16, the Civil and Military Station shall cease to have any claim for a supply of water from the New Reservoir. The Durbar of course will be always willing to open out the sluices of this Reservoir and to let into Miller's Reservoirs all water which may not be required for the legitimate wants of the large population of the Pettah; but any arrangement recognizing a joint *claim* in a matter of this kind must be more or less unsatisfactory, and it is only with the object of avoiding such an arrangement that the present proposal is made.

19. Copies of correspondence which took place between the Mysore D. P. W. Officers and Major Maltby are attached, and it will be seen from them that the latter officer took upon himself without any reference to the Mysore Government the construction of a dam across the Water-Supply Feeder situated at a considerable distance outside the limits of the Civil and Military Station. His action was unauthorized and naturally provoked the resistance of the Mysore D. P. W. Officers. If Major Maltby wished to have had any work done within Mysore Territory, and had had the ordinary courtesy of asking the Mysore Government for permission to do it, such permission would doubtless have been given, or at any rate some alternative work calculated to secure the object in view would at once have been executed. This obvious course was not adopted, nor was any intimation given to the Mysore Government through the British Resident. As it was, the first intimation that the Durbar received of what the Municipality wished to be done in connection with the water supply of the Station was through the newspapers which published a report of the proceedings of a Special Meeting of the Municipal Commissioners.

20. It may not be out of place here to make a few observations on what was said at the Special Meeting of the Municipal Commissioners held on the 7th instant, regarding the powers of the Municipal Board under Sections 163, 164 and 194 of the Municipal Regulation of the Civil and Military Station passed in 1883. The Municipal Regulation of 1871 applied to both the Town and Cantonment of Bangalore, but when after the Rendition His Highness the Maharaja granted a portion of the old Cantonment to form the Civil and Military Station, for the purpose of a British Cantonment being maintained therein, it was found necessary to make several verbal alterations in the old Regulation of 1871, so as to adapt it to the altered system of administration. One of the alterations thus made substituted the words "Resident in Mysore" for the words "Chief Commissioner of Mysore." The result is that Sections 164 and 194 of the revised Regulation of 1883 (corresponding with Sections 165 and 195 of the old Regulation) give to the Municipal Commissioners of the Civil and Military Station the necessary powers to construct dams, aqueducts, drains, etc., *outside Municipal limits*, with the sanction of the Resident and in accordance with plans approved by him. The old Regulation required the Chief Commissioner's previous sanction and approval of plans, and as the authority of the Government of India which passed that Regulation extended till Rendition over the whole Province, the Municipal Commissioners' jurisdiction for the purpose indicated could till then be exercised in any part of the Province. But since the Rendition, direct British jurisdiction is restricted to the Civil and Military Station, and the revised Regulation of 1883 can therefore have operation only within the Civil and Military Station; the jurisdiction beyond Municipal limits, vested in the Municipal Commissioners by Sections 164 and 194 of this Regulation, can thus be exercised only in such portions (if there be any) of the Civil and Military Station as may be beyond Municipal limits, and these sections cannot confer on Municipal Commissioners or others any power of action within the Territories under the Maharaja's direct Administration.

Para 9 of the Instrument of Transfer requires the Maharaja to carry out in the lands adjoining British Cantonments, such sanitary measures as the Governor-General in Council may declare to be necessary. It looks to the Maharaja to do what is required, and does not authorize the Municipal Commissioners or others to do it. As regards works required to be carried out in Mysore Territory for the purpose of supplying water to British Cantonments, the Instrument of Transfer makes no provision, but the Maharaja's Government are always willing to do whatever may be required by the British Government in this matter. They only object to the Municipal Commissioners of the Civil and Military Station or their President arrogating to themselves any powers of action and interference within Mysore Territory, when such powers have not been vested in them by His Highness the Maharaja.

21. In conclusion, it is only necessary to add that the Durbar very much regret that Major Maltby's action in this matter was such as called for the just resistance of the Mysore D. P. W. Officers, and that imputations against the Mysore Government have been made and published without proper enquiry and upon incorrect information, both by that officer and by the Members of the Board present at the Special Meeting at which he presided. The Durbar will therefore feel much obliged

if the Resident will issue such orders as will prevent a repetition of similar occurrences in future.

Note by Colonel R. H. Sankey, R. E., dated Ootacamund, 30th April 1883, on Major Maltby's Memo of 7th April 1883.

As I observe from this Note that a good deal is here stated on an insufficient acquaintance with the facts as to Sampangi Tank at Bangalore and the position it occupies in regard to the general water supply of the Cantonment, it may be as well at once to say that, till at least the Rendition of Mysore, it was purely Military tank; that no irrigation was ever allowed to take place from the sluice; and that it was only on sufferance on the part of the Military authorities that a few people residing in the Pettah were allowed to draw water from it at the west end and to fill some water carts from the south-east corner.

Nobody from the Cantonment Bazaar to the best of my knowledge ever drew a drop of water from it even in the most severe scarcity.

Notwithstanding the facts above mentioned that water was never permitted to be drawn from the sluice and that but little was drawn for domestic purposes by the few inhabitants of the Pettah, etc., in the immediate neighbourhood, the tank to my personal knowledge (extending over some 17 years) never once filled excepting in the year 1874 (probably the year of most exceptional rain-fall in this century) when for a few days the small ditch at the south-east corner which answers as a waste weir channel (not over a yard wide) was cleared out and a little surplus water flowed off. All cultivation below the tank depends on wells alone.

It is not too much to say that probably there is no tank in Mysore whose supply has so constantly failed and been altogether so unsatisfactory.

Till 1861 the supply channel from the Mantapam Hill, originally made in the early part of the century, had remained untouched, but in that year owing to the insufficient supply of Miller's Tank as derived from its own proper catchment, the late General Lawford as an act of grace to the Cantonment Bazaar had a sluice constructed at a point immediately south-west of what is now known as "Dobbs Pettah" [In the old Public Works Department records this was always alluded to as "Sluice **A**"].

No further draughts were made on the Sampangi supply channel, but when the general scheme for supplying water by gravitation from the New Reservior came up for consideration, it was held that when this was once in full operation the claims and relative importance of the chain of tanks at head of the Cantonment Bazaar (Nos. I, II and III and certainly of Sampangi) would necessarily become of very secondary consideration. A full supply was to be provided for at 10 gallons per head for the whole population of the Cantonment Bazaar, etc., and this it was thought would suffice for all practical purposes.

Till however the scheme was completed it was decided to feed the chain of Reservoirs Nos. I, II and III partly through a new sluice (now called the "Head Sluice") immediately above the Maharaja's Stables and partly through the old Sluice **A** above adverted to; at least till it should be interfered with by the pipe head cistern and the Railway.

In aid of the action of the new Head Sluice a low earthen bund was thrown across the Sampangi channel immediately to the South, but as the flow of water cut a very deep nullah through the Maharaja's Palace grounds, the bund was breached. Subsequently on my own orders the nulla was taken advantage of to construct the masonry drain (alluded to in the papers) with the object partly of answering the original purpose for which the Head Sluice had been made, and partly to supply a ready means for dealing with the drainage of the very steep ground forming the Palace Park on that side. Contour drains were in fact to be led into it and thus prevent the soil being unduly washed off.

The next dam adverted to, *viz.* Mr. Henderson's, was made by that officer on completing the feeding channels for the New General Reservoir. Its action, it will be seen from the foregoing observations, would, while arresting upper supplies which had previously reached the old Sluice **A** and the Sampangi Tank, leave the "Head Sluice" as it was.

From the above it will be clear that—

(1.) The Sampangi Tank has never played the slightest part in the water supply of the Cantonment Bazaar (the special province of the Municipal Board) and only affects such few interests that if arrangements are made for supplying the three small "Guntas" which exist at its three angles nothing further is needed.

(2.) The chain of tanks known as Nos. I, II & III had never any recognized right to receive a supply from the old Sampangi Channel, but as an act of grace a supply was given in 1861 by the then Chief Engineer, it is believed on his own personal authority.

(3.) Subsequently as a temporary arrangement the so-called "Head Sluice" was built to answer as far as possible the same purpose as a temporary measure till the General Water-Supply Scheme should be completed.

As I understand that the Mysore Government are prepared to not only utilize the Head Sluice for the purpose for which it was originally constructed by me, but further divert any further supplies that may reach the channel down to the point where crossed by the Railway, not only are all the previous rights of supply to the chain of reservoirs secured, but also the additional supply to which as shown they had no inherent right will be maintained.

To any one acquainted with the conformation of the ground it is needless to say that water obeying the ordinary law of gravitation must, after leaving the Head Sluice or other opening in the Sampangi Channel, seek its lowest level in the chain of tanks, and that neither the rockeries nor any of the works that have been carried out in the Maharaja's Park can in any way interfere with or arrest the flow. The singular statements which have appeared in relation to this matter are in fact based on a misapprehension of the most ordinary physical laws, and on complete ignorance of the form of the ground.

The paper I am commenting on contains a number of other misleading remarks, but it is needless to deal with these.

With reference to the works of the new Reservoir and the general supply of water for the Bangalore Cantonment Bazaar, I hope to have an opportunity ere long of stating my views in a manner which I hope may prove of some service to the public.

From the Assistant Resident in Mysore, To the President, Municipal Commission, Civil and Military Station, No. 272—15, dated Bangalore, 7th May 1883.

I have the honor by desire of the Resident to acknowledge the receipt of your letters Nos. 57 and 79 of the 9th and 10th April 1883, enclosing copies of the Proceedings of a Special Meeting of the Municipal Board held on 7th idem, and of a Memorandum read by you at that Meeting on the question of the water-supply of the Civil and Military Station. In reply I am to forward for the information of the Municipal Board, a Memorandum from the Dewan of Mysore dated 20th April 1883 with plans, and a Note prepared by Colonel Sankey, C. B., late Chief Engineer of Mysore, dated 30th idem.

2. After a careful consideration of the papers before him the Resident regrets to have to pronounce your action in this matter as irregular and very injudicious. At the outset you acted quite irregularly, in ordering, without any previous reference to the Resident or to the Mysore Officers, the re-construction of the dam just below the Head Sluice in the Sampangi Channel, situated outside Station limits. As a matter of fact this dam was breached in or before 1875, and yet without any inquiry into facts, you came to the conclusion that "it must have been breached within the last two years," from no better premise seemingly than that Miller's Reservoir did not fill in those years! and, believing you had made a new discovery, you forthwith commenced its unauthorized reconstruction. The Resident is aware that your action has been formally approved by the Municipal Board, but he deems it impossible to uphold it on any just or reasonable ground. As already shown, your assumption of a recent breach was unfounded, and, as pointed out by the Dewan in his Memo, the Board could not under the Municipal Regulation of 1883 have any powers of action within Mysore Territory. But apart from the facts of the case, and

the law relating to your jurisdiction, the Resident is of opinion that ordinary official propriety alone should have suggested to you a course of action very different from the one you adopted. Such interference as yours, in the present instance, would not have been tolerated by the Chief Engineer of Mysore previous to Rendition, and it is *a fortiori* more objectionable now. If the positions had been reversed, and the Mysore State officials had attempted to do within Station limits, what you attempted within Mysore Territory, the Resident is satisfied you would promptly have resented such action as highly improper and the Board would doubtless have cordially supported you.

3. The Board have brought to the Resident's notice the objectionable tone of Captain Kensington's letter to you. If an official communication was necessary, the Resident fails to see, having regard to your action which called it forth, in what other terms the letter could have been couched. Captain Kensington asked under what authority the work was being executed in Mysore Territory, expressed surprise at no previous reference and stated until he heard further he should prohibit its execution. This was under the circumstances strictly within his right, and the Resident cannot regard the letter as wanting in official courtesy.

4. Upon receiving Captain Kensington's letter you brought the matter to the notice of the Resident, who at once placed himself in communication with the Durbar, and steps were actually being taken to decide and execute what might be feasible. Your obvious course was to have refrained from further action, and to have left it to the Resident to arrange what was required; furnishing the Resident, if you thought proper, with any additional information you might acquire. Instead of this, you proceeded to prepare a Memorandum on the subject, founded upon your own local observation and on hasty and incorrect information, and placed it before a Special Meeting of the Board which you called for the purpose. It will be seen, from the Dewan's and Colonel Sankey's Memos, how very superficial and erroneous your Memo is. By the statements it contained, and the imputations it conveyed, the members of the Board and the public were led to believe that the Mysore Government had, by its action since Rendition, removed the sources of supply from Miller's Reservoirs; whereas the fact is, that all the action attributed by you to the Mysore Government was deliberately taken by the British Government some years previous to Rendition! From the fact that the tanks in the Civil and Military Station did not fill in 1881 and 1882, you very unreasonably infer that the Maharaja's Government must have recently tampered with the supply channels. These tanks filled in 1878—79, and 80 when they were under exactly the same conditions as to drainage area as in the years 1881 and 82 when they failed to fill. The fact is that, as was the case in Mysore and other places in the neighbourhood, the tanks in the Civil and Military Station (including Alsur which it is not pretended was in any way interered with) all failed to fill in 1881 and in 1882 because, in spite of a good general rain-fall, of a scanty fall of *tank-filling* rain.

Under such circumstances the Resident very greatly regrets the language used by the members of the Municipal Board and the imputations thereby conveyed against the Mysore Government. Such language was scarcely called for, if the facts had been as supposed, but with the facts as they are it was singularly unfortunate and ill-judged. Amongst other strong expressions made use of on the occasion the action of the Mysore Government was pronounced to be "very ill-judged and ungracious"; it was said to be "simply setting the Municipality at defiance"; and the Board "exceedingly regretted the action of the Mysore Government in leaving the Station without water by cutting off the supply to the principal reservoirs"; and it was declared that the Board must "insist upon," and "demand," certain action on the part of the Mysore Government. Again, the preposterous idea was set on foot that the water supply for 20,000 or 30,000 of the inhabitants had been tampered with, for the sake of a few ornamental arrangements in the Palace grounds!!

Language such as this may perhaps be justifiable when there is the clearest proof of the facts implied by it, but when, as in the present case, such facts have been assumed upon no proof and no inquiry made to ascertain the truth, the use of such language is calculated to do much harm and to diminish public confidence in the deliberations of the Board.

5. From your experience in Mysore you must be well aware that the Maharaja's Government are no more desirous than the Municipal Board itself, to deprive the Civil and Military Station of its water supply. The Resident would have expected you to use your voice and influence in restraining the extravagant language so needlessly used at the Meeting; but instead of doing so, you would appear rather to have encouraged it by remarks calculated to confirm the mistaken views expressed.

6. With regard to remedial steps, it will be seen from the Dewan's Memo that the Durbar on receiving intimation from the Resident of what was required, at once ordered the necessary works to be executed by its officers, in order that Miller's Reservoirs may receive a plentiful supply of water, even more than they used to receive from the Sampangi feeder. This has been decided on because of the failure, so far, of the scheme, for the furtherance of which the supply channels of these reservoirs were to some extent interfered with by the British Engineers when Mysore was under British administration.

7. In para 16 of his Memo the Dewan indicates the works which the Mysore Government are prepared to execute, with a view to revise the arrangements made before 1887, in connection with the New Water-supply Scheme. The Resident believes that these works will secure to Miller's Reservoirs in ordinary seasons an ample supply of water, and this appears also to be your own opinion. The Durbar has accordingly been requested to cause these works to be executed as soon as possible. The works referred to in clause 2, para 17 of the Dewan's Memo, should also be carried out, so as to allow of some supply to the Sampangi Tank.

8. As regards the New Reservoir on the Bellary Road, it must be admitted that hitherto it has not in any degree answered the purposes for which it was constructed. It is in Mysore Territory and under the control and management of Mysore Officers. If, as the Resident believes, Miller's Reservoirs receive a sufficient supply of water, under the arrangements referred to in the preceding para, there will be no occasion for asking the Mysore Government for more. If, on the other hand, Miller's Reservoirs fail to supply adequately the wants of the Civil and Military Station, and it should become necessary to devise and carry out a new scheme of water supply, (such for instance as the lifting of water from large wells constructed immediately below the New Reservoir), the Resident has do doubt whatever that the Durbar will readily fulfil its obligations to the British Government, by granting additional land for the execution of such a scheme.

In this view it is unnecessary now to consider any formal conditions in the matter.

9. In conclusion it is only necessary to add that should the Board require any work to be done in Mysore Territory, such for instance as the removal of silt from feeders of Station Reservoirs, the clearing of the drainage area of such feeders, etc., you should make application to the Resident who will ask the Durbar to cause the execution of the required work. In like manner, it has been arranged with the Durbar that official correspondence shall hereafter be carried on between the officers of the Civil and Military Station and of the Mysore State through the Resident on one side and the Dewan on the other. This rule will in future be strictly observed by all officers in the Civil and Military Station.

No. 1078-9—5, DATED 6TH JUNE 1883.

MYSORE GOVERNMENT ORDER.—Copies of the foregoing correspondence will be forwarded to the Secretary, Public Works Department, and to the President of the Bangalore Town Municipal Board, for information and guidance.

2. The Secretary, Public Works Department, will be requested to make arrangements for prompt compliance with such requisitions for work to be executed within Mysore limits as may be received from the President of the Civil and Military Station Municipality through the Resident. The cost of such work will of course be borne by that Municipality.

3. The Resident will be requested to issue orders for the execution of the work specified in clause 2 of para 17 of the Dewan's Memorandum of the 28th April 1883.

II. Draft a circular letter from the Secretary to Government, General and Revenue Departments, to Heads of Departments conveying necessary instructions for giving effect to the arrangement proposed in para 9 of the Assistant Resident's letter *re* official correspondence between the Officers of the Mysore Government and of the Civil and Military Station. **30**

150

MYSORE PUBLIC WORKS DEPARTMENT.

DEPARTMENTAL EXAMINATION FOR PROMOTION BEYOND ACCOUNTANT 3RD GRADE.

NOVEMBER 1908.

Civil Account Code and Financial Rules.

(*Time allowed three hours.*)

I. (*a*). What is the main object of audit, both as regards receipts and expenditure?

(*b*). Define an "Original Entry" and a "Responding Entry." **8.**

II. Under what circumstances may a Treasury Officer supply an Executive Engineer with funds in the absence of a letter of credit, and what action has he to take in doing so? **6.**

III. Define the responsibility for adjustment of a charge incurred in one Department to be passed on in account current to another. **8.**

IV. What is meant by an Exchange Account Current, and what is the prescribed routine of such an account? What kinds of transaction does it contain, and what is the form of it, and what statements should accompany it? **14.**

V. Describe the procedure in accounting for payments for land taken up for a public purpose:—

(*a*) by a civil officer not acting as a Public Works Disburser,

(*b*) by a special civil officer acting as a Public Works Disburser. **10.**

VI. (*a*) State the chief rules to be observed in preparing the Budget Estimate.

(*b*) What are the general conditions that have to be observed respecting expenditure not provided for in the Budget Estimates and Inevitable payments of a year? **12.**

VII. Describe the procedure required in order to enable an Executive Engineer to place the Sub-Divisional Officer in funds at a Sub-Treasury. What restrictions have the Civil Department got to impose in such cases. **8.**

VIII. What is the limit of time assigned after which (*a*) the unspent balance of a Letter of Credit must lapse? and (*b*) the currency of a cheque must expire? What are the arrangements in force for securing agreement between an Executive Engineer's and the Treasury Officer's books. **10.**

IX. In each of the following cases state under what main and sub-heads of the Exchange Account the transaction would be classified, and what Account Officer is responsible for the adjustment.

(*a*) Amount deducted from the pay of an Assistant Engineer on account of his premium for the State Life Insurance Scheme.

(*b*) Value of timber supplied to the P. W. D. by a Forest Officer.

(*c*) Expenditure incurred by a P. W. Officer from Municipal Funds on a Sewage Scheme.

(*d*) Expenditure by a P. W. Officer on a water-supply project against a Government loan to a Municipality.

(*e*) Balance of advance made to a Civil Officer acting as a Public Works Disburser paid into Treasury. **12.**

X. What is meant by the following:—

(*a*) Ways and Means Estimate.

(*b*) Appropriation Report.

What purposes do they serve and how? **12.**

100.

MYSORE PUBLIC WORKS DEPARTMENT.

DEPARTMENTAL EXAMINATION FOR PROMOTION BEYOND ACCOUNTANT 3RD GRADE.

NOVEMBER 1908.

Establishment Rules and Procedure.

(*Time allowed three hours.*)

N.B.—(*1*) *Full reasons should be given to answers.*
(*2*) *Except when the C. S. R. are referred to the answers should have reference to the M. S. R.*

I. Define 'average salary,' 'rule of proportions,' and 'emoluments.' **8.**

II. The full history of services of an officer is given below. Born 5th January 1846. Entered Mysore Government Service as Mutchi (Imperior Service) on Rs. 20 on 1st February 1871. Was on leave without allowances for three months from 1st November 1875. Promoted as a clerk on Rs. 30 on 1st February 1876. Promoted as Assistant Master (Education Department) on 50-10-100 on 22nd December 1876. Officiated as Head Master on 80-15-140 from 1st April 1881 to 31st May 1882. Was on privilege leave on full pay for one month and half pay for two months from 1st June 1882 and on leave on medical certificate in continuation for eighteen months. Was appointed Head Master permanent on 1st March 1884. Was deputed for Census duty on a pay of Rs. 200 for one year from 1st January 1885 and on reversion was deputed to England on special duty in connection with manual training for six months. During this period he was granted his full substantive pay and the time was allowed to count for leave and increments. On return from England services were lent to the Municipality for appointment as Superintendent of Municipal Schools on pay of Rs. 300 for a period of six years from 1st July 1886, (pension and leave allowances being payable according to the rule of proportions). Was on privilege leave on half pay for three months and one years' furlough in continuation from 1st January 1889. Reverted to the State service from 1st July 1892, as Head Master on pay Rs. 200 + P. A. Rs. 100. Appointed as Assistant to the Inspector-General of Education on 1st January 1893, on pay 250-25-450, his personal allowance being dealt with in the usual course. Officiated as Inspector-General (pay Rs. 1,200) from 1st January 1899 for one year during the absence of the permanent incumbent on furlough and again from 1st January 1901, when the permanent incumbent was on Foreign service, till he was retired on superannuation from 1st August 1902.

(1) Calculate the leave allowance to which the officer is entitled during the leave on medical certificate. **10.**

(2) (*a*) Calculate the leave allowance during furlough and the proportions in which the privilege leave and furlough allowances are payable by the State and the Municipality. **15.**

(*b*) If during the period of his deputation to England the officer's allowance be paid according to the C. S. R. and the period be not allowed to count for leave, would his leave allowance during furlough subsequently taken be affected according to the C. S. R.? **5.**

(3) Calculate the salary to which the officer is entitled during the two periods he acted as Inspector-General. **7.**

(4) (*a*) Determine the pension to which the officer is entitled on retirement and in what proportions is it payable by the State and the Municipality. **15.**

(*b*) Is the officer entitled to any pension or gratuity for his imferior service? **5.**

(*c*) Suppose the officer entered service or was promoted from inferior to superior service a month earlier would his pension be in any way affected? **5.**

(*d*) If the officer was entitled to retire voluntarily and did so retire, would his pension be affected? **5.**

III. (*a*) Define the several kinds of Foreign service mentioned in the C. S. R., giving illustrations. Under what class would you place the service under the Municipality in question II. **8.**

(*b*) Can an Officer of less than 10 years' service be lent on Foreign service of the 1st or 2nd kind? **2**

IV. How is the contribution for pension and leave allowance calculated when an Executive Engineer (Imperial Service) in British India is lent to the Mysore State, and by whom is it paid? Can contribution for pension only be given in a case of this kind? **10.**

V. (*a*) Is there any difference between the procedures in regard to the submission of pension applications of gazetted and non-gazetted Officers? **5.**

(*b*) What provisions are contained in the Regulations to minimise the dealy in the submission of pension applications of non-gazetted Officers or to avoid the hardship that would be caused by the grant of pension being delayed? **5.**

VI. Explain in general terms the important differences between the M. S. R. and C. S. R. in regard to the classification of officers for purposes of Travelling allowance and the mode of calculation of daily allowance. **12.**

VII. In what cases may daily allowance be exchanged for road mileage by

(i) Gazetted Officers.

(ii) Non-gazetted Ministerial Officers.

(iii) Provincial Officers. **8.**

VIII. Define 'Permanent monthly travelling allowance,' and enumerate the cases when it may be exchanged for any other allowances admissible under the C. S. R. **7.**

IX. Discuss the admissibility of Travelling allowance claimed in the following cases, either according to the M. S. R. or C. S. R.—

(1) An officer travelling by road in a Government motor from Mysore to Bangalore claims full road mileage. **6.**

(2) A Police Superintendent is transferred suddenly from Mysore to Shimoga and is required to investigate a case of dacoity at a place 25 miles distant from Shimoga by road. He claims the charges of conveying his carriage, a horse, and a bicycle by rail from Mysore to Shimoga **6.**

(3) A clerk drawing pay Rs. 45+ personal allowance 5, while on privilege leave at Mysore is summoned to Shimoga his head-quarters to give evidence in a civil case in which the Mysore Government is a party and performs the journey by rail halting one day at Bangalore. He claims double 2nd class railway fare from Mysore to Shimoga, and halting allowance at Bangalore for one day and for one day at Shimoga for attending the Court at 8 annas per diem. **6.**

150.

MYSORE PUBLIC WORKS DEPARTMENT.

DEPARTMENTAL EXAMINATION FOR PROMOTION BEYOND ACCOUNTANT 3RD GRADE.

NOVEMBER 1908.

Public Works Code, 1st paper.

(Time allowed three hours.)

I. What are the powers of an Examiner of Accounts to pass charges of (1) officers in account with him (2) irrecoverable sums? **5.**

II. Name the several classes of documents upon which payments are made in an Executive Engineer's Office, and explain the nature and extent of the check to be exercised by the accountant over the entries in each **5.**

III. What are the circumstances justifying the grant of an advance of pay and travelling allowances? Who are competent to sanction them, and how are they subsequently adjusted? **8.**

IV Under what conditions can a Sub-Divisional Office be located in the residence of a Sub-Divisional Officer? **8.**

V. Explain:—

(1) Supplemental Estimate.

(2) Revised Estimate.

(3) Completion Report.

In what stages of the progress of a work are each necessary, and how are they dealt with? What is the duty of the Divisional Accountant and Examiner with regard to the completion report? **10.**

VI. What are the powers of a Superintending Engineer as regards sanction to—

1. Original work.
2. Repairs.
3. Contract.
4. Establishment.
5. Tools and Plant.
6. Suspense Accounts. **3.**

VII. What is the prescribed mode of accounting for Famine Relief Works? **8.**

VIII. Describe the procedure followed by a Land Acquisition Officer specially appointed for the purpose. Would there be any difference in the procedure if the officer was not specially appointed for the purpose? **8.**

IX. What is a Contribution work? What are the rules to be observed in executing such works? **10.**

X. What are the accounts rendered by the various Sub-Divisional Officers to an Executive Engineer? Describe them briefly and say what part they play in the proper accounting of Public Works Expenditure. **20.**

XI. What are the general principles involved in the scrutiny of sanction to an estimate? State briefly the points to be observed in each case. **7.**

XII. How are Sub-Divisional Officers and Civil Officers placed in funds, and what record of transactions have they to keep on this account? **8.**

100.

MYSORE PUBLIC WORKS DEPARTMENT.

DEPARTMENTAL EXAMINATION FOR PROMOTION BEYOND ACCOUNTANT 3RD GRADE.

NOVEMBER 1908.

Public Works Code, 2nd Paper.

(*Time allowed three hours.*)

I. A building costing Rs. 50,000 is executed partly by contract and partly by Departmental agency, the stock materials being supplied by Government. Explain how the outlay on the work is booked in an Executive Engineer's Office, and draw up a form of Day book and Register of works by sub-heads showing the expenditure incurred, the work being supposed to be completed. **15.**

II. If in the construction of the above work it is necessary to manufacture bricks the operation lasting over two years and land being acquired for this purpose, show how the outlay is accounted for and finally charged off. Would it make any difference if the bricks were manufactured for the general purposes of the Department? **5.**

III. A Public Works workshop undertakes to build a carriage for a private person and the estimate for the work is as follows:—Stores Rs. 450; Labor Rs. 150. State the conditions requisite for undertaking this work, and the accounts kept in connection therewith. Are any other charges to be included, and if so what, before the cost of the carriage is arrived at? Calculate the cost of the carriage, taking such other charges to be Rs. 50 and 5 per cent respectively. **10.**

IV. What is the principle upon which the accounts of the Public Works Department are framed and how is this end in view achieved? **5.**

V. What is the responsibility of an Examiner of Accounts in the matter of recovery of rent and other Revenue? Describe the procedure relating to the collection of rents from Civil Officers. **5.**

VI. Explain the terms Schedule Docket, Purchases, Schedule of Establishment Charges, Miscellaneous Advances and Appropriation. In what cases is a formal appropriation of funds not necessary? **10.**

VII. What is the object of the Budget Registers, and how is this purpose served? **5.**

VIII. Describe fully the procedure in an Examiner's Office of the audit and booking of an Executive Engineer's monthly accounts of Expenditure and Receipts? **20.**

IX. What are Letters of Credit? How are they prepared and issued? What are the precautions to be taken by an Examiner of Accounts in granting them? **5.**

X. What are the points requiring attention during the Inspection of a Divisional Office by an Examiner of Accounts? **8.**

XI. What conditions have to be satisfied before a work can be classed as "Productive"? What are the charges debitable to Capital and Revenue respectively? **5.**

XII. Under what circumstances can a closed Capital Estimate be reopened to receive fresh debits? **7.**

100.

D.O.No. 1689/En/file

Bangalore,

5th December 1910.

My dear Sir,

Please refer to your D.O. letter No.151 dated the 9th November 1910 regarding the Examination for promotion to the first and second grades of Accountants in the Public Works Branch of the Comptroller's Office.

2. Out of 8 officials in the first three grades of Accountants, one has already passed the test in 1908 (the only year in which the examination was held), two have already been exempted, and the remaining five(of whom three appeared and failed at the 1908 Examination) are proposed to be exempted, if the test is to be continued but exemptions are to be granted. The Comptroller has also again reiterated the opinion that the test is unnecessary.

3. In these circumstances and in view of the strong objections of the Comptroller, I do not wish to stand in the way of the Examination in question being abolished, if the alternative is to keep the system and make it inoperative by granting large exemptions. The Councillors are agreeable to this.

4. If His Highness approves, final orders will be issued

to that effect.

5. It may be observed that one of the Accountants (A. Tholasinga Mudaliar) has passed the Examination and that the questions are of a high standard.

Yours Sincerely,
Sd. T. Ananda Row.

R.H. Campbell Esqr., I.C.S.,
Private Secretary to His Highness
the Maharaja of Mysore.

"Copy"
CSR
7/12/15.

Bangalore
5 Dec 10.

D. O. No. 1689/Emp/file.

My dear Sir

Please refer to your D.O. letter No. 151 of the 9th Nov 1910 regarding the Examination for promotion to the 1st & 2nd grades of Accountants in the Public Works Branch of the Comptroller's Office.

2 out of 8 officials in the first three grades of Accountants, one has already passed the ~~examination~~ test in 1908 (the only year in which the examination was held), two have already been exempted, and the remaining five (of whom ~~four~~ three appeared and failed at the 1908 Exam.) are proposed to be exempted, if the test is to be continued but exemptions are to be granted. The Comptr. Las. Bo again reiterated the opinion that the test is unnecessary ~~and should be dispensed with~~

3. In ~~view of~~ these circumstances and in

view of the many objections
of the Comptroller, I ~~think~~ dread with standing
the Councillors agree with
~~me that the examinations~~
prescribed in 1908
maybe abolished.
4. If H.E. approves, final
will be issued ~~accordingly~~
to that effect
5 Yours sincerely

the way of the Entrance
in Examination being
abolished, ~~rather than~~ if the alternative is
to keep the system &
make it inoperative
by granting large
exemptions. Heads
are agreeable to this

R. H. Campbell Esq I.C.S.

5- If maybe observed
that many of the Accountants
(A. Mahasina Imam) in
passing the Inter and the
Examinations are of a
high standard.

D. O. No. F. 1853

PRIVATE SECRETARY MYSORE

The Palace,

Bangalore.

8-12-10

D. 2854.
File

My dear Sir,

In reply to your D.O. No.1689 dated 5th December 1910 I am directed to say that His Highness agrees that final orders may be issued abolishing the accountant's Examination.

Yours sincerely,

R. Lawrence

T.Ananda Rao, Esq., C.I.E.,

Dewan of Mysore,

Bangalore

1907-08

GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

FINANCIAL.
(GENERAL FINANCE)

PROCEEDINGS

Dated 6th April 1908

No. Fl. 5023-5
G. F. 199-07-4

Sanctioning the revision of the establishment of the office of the Comptroller, Public Works and Railway Branch, and approving of his proposal to hold a special Departmental Examination for regulating promotion among accountants, 1st and 2nd grades.

GPB—9-5-08—200

Proceedings of the Government of His Highness the Maharaja of Mysore.

READ—

Letter No. 3767, dated the 7th December 1907, from the Comptroller, Public Works and Railway Branch, submitting for sanction a revised scale of the establishment attached to his office.

No. 3767—E., dated Bangalore, 7th December 1907, from the Comptroller of Mysore, Public Works and Railway Branch, to Financail Secretary to the Government of Mysore, Bangalore.

I have the honor to submit for the sanction of Government a scheme for the reorganiztion of the Public Works Branch of my office. The revision of the office was under contemplation so for back as May 1904, when the late Examiner Mr. Scott considered that the scale of pay sanctioned for the office more especially for the Accounatnts in the higher grades was inadequate, and was not a sufficient incentive to the work expected from them. Pending the submission of a definite scheme, Mr. Scott proposed that the pay of the appointments which was available owing to the absence of the incumbents on leave or otherwise may, as a special case, be utilized for granting increases to deserving hands. His proposals were sanctioned by the Secretary to the Government in the Public Works Department in June 1904, and such arrangements continue under this sanction. Subsquently when Mr. Scott formulated his final proposals the amalgamation of the Examiner's office with the Comptroller's office was under contemplation and both on this account and owing to his reversion to the British Service which was then imminent, no orders were passed on the question as the case had been referred for the opinion of the Comptroller by the Public Works Secretary. Owing to pressure of work Mr. Majumdar could not take up this question. In these circumstances and in consideration of the fact that the proposals tentatively sanctioned by the Public works Secretary under very special circumstances cannot in strict conformity with Code rules be contineud. I request that my proposals embodied in the accompanying proposition statement may be kindly sanctioned.

The staff of the Public Works Branch consists of three classes:—

(1) Accountants-Superintendents of Branches in the Central office and Managers of Executive Engineer's offices in the Divisions, (2) Accounts clerks and (3) Correspondence clerks.

The third class mainly consists of men who have not passed the Entrance Accounts Test, Public Works Department, and whose promotion to the higher class is subject to their passing the same. The second class consists, of those who have passed the above tests, who first-start on Rs. 20 and thence rise by seniority and merit after receiving sufficient training in the Divisional offices and the Central office. The men in the first class are recruited from the senior men in the second class. The first class is divided into four grades corresponding to the grades in British Public Works Account offices which is as follows:—

	British Indian pay	Proposed pay here	Present pay
Grade I	350-20-450	140-10-200	134-4-150
Grade II	250-15-340	105-5-130	106-4-130
Grade III	160-10-240	75-5-100	78-3-102
Grade IV	80-7-150	50-4-70	50-2-74

In British India promotion to the 1st and 2nd grades is subject to the men passing a special Departmental Examination. I intend holding a similar examination in this office and regulating the promotions in those grades accordingly. The Government of India, Public Works Department Code, provides for two periodic increments of Rs. 50 per mensem, each being granted by the Local Governments to Accountants, 1st grade, of long and meritorious service, under certain conditions and I beg that the Government may be pleased to extend the same concession to the Accountants of this office, the increment being fixed at Rs. 25.

In comparison with the scale of pay in British India the increases which I propose, it will be observed are very moderate. Besides, in view of the fact that the officials of a Technical Department like the Account Department have little or no chances of bettering their prospects outside the Department *vide* Government Order No. 2204-43—L. R. 18-06-2, dated 18th August 1906, I trust the Government will readily accept my proposals.

I may further point out that the amount allowable for establishment charges on account of accounts is generally taken at two per cent of budget grant for works which would be Rs. 56,009. The cost of the establishment in accordance with my proposals is only Rs. 42,402.

If Government sanction these proposals, I shall, in due course before the close of the current official year, submit a statement proposing a reappropriation of funds to meet the additional cost of Rs. 11½ per mensem now proposed to be incurred.

Proceedings of the Government of His Highness the Maharaja of Mysore,

In the case of Menial Establishment there are at present seven permanent peons and one temporary peon whom it is now sought to bring on to the permanent establishment. If the temporary peon whom it is now proposed to be made permanent is excluded from the calculation as he has necessarily to be kept on, the excess will be only Rs. 4-8-0 per mensem or Rs. 54 per annum.

Under the proposed scheme the accounts clerk on Rs. 60 will be brought on Class II and draw Rs. 45 and I request that he may be permitted to draw a personal allowance of Rs. 15 till such time as he is promoted to the higher class.

I solicit the favor of early orders of Government.

Tabular statement showing the proposed changes in the Accounts Establishment of the Mysore Public Works Department including the Comptroller's office, Public Works and Railway Branch.

Authority	Office to which the proposition belongs	Nature of changes	Present scale				Proposed scale					Per mensem		Grounds for proposition
			No.	Designation	Rate	Mean amount	No.	Designation	Rate		Mean amount	Increase	Decrease	
					Minimum				Minimum	Maximum				
1. Public Works Secretary's No. 356—1320, dated 4th April 1903.	Office of the Comptroller, Public Works and Railway Branch, and Executive Engineers' offices.		1	Accountants—		Rs.		Accountants—			Rs.			
			2	Accountant, 1st grade	134	148	1	Accountant, 1st grade	140	200	184			
			5	Do 2nd grade	106	247	2	Do 2nd grade	105	180	247½			
			8	Do 3rd grade	78	474	5	Do 3rd grade	75	100	468½			
				Do 4th grade	50	522	8	Do 4th grade	50	70	520			
			16	Total		1,389	16	Total			1,420½	31½		
			1	Accounts clerks—		60	5	Accounts clerks—		45	206¼			
			1	Clerk	60	60		Clerks	30	30	300			
			1	Do	55	55	10	Do	30	25	250			
			2	Do	45	45	10	Do	25	20	40			
			2	Do	40	80	2	Do	20					
			2	Do	35	70								
			17	Do	30	60								
			2	Do	25	425								
				Do	20	40								
			28	Total		835	27	Total			796¼	38¾		
			2	Correspondence clerks—		90	1	Correspondence clerks—		50	50			
			1	Clerks	45	30	1	Clerk-	50	40	40			
			1	Typist	30	20	1	Do	40	30	30			
			1	Clerk	20	18	1	Do	30	25	25			
			5	Do	18	75	5	Clerks	25	20	100			
			10	Total		233	9	Total			245	12		
			1	Menial establishment—		15	1	Menial establishment—		16	15			
			1	Mutchi	15	10	1	Mutchi	12	10	10			
			1	Dafadar	10	8	1	Dafadar	10	8	8			
			5	Peon	8	35	6	Peon	8	7	42			
				Peons	7			Peons	7					
			8	Total		68	9	Total			75	7		
			16	Abstract—		1,389	16	Abstract—			1,420½			
			28	Accountants		835	27	Accountants			726¼			
			10	Accounts clerks		233	9	Accounts clerks			245			
			8	Correspondence clerks		68	9	Correspondence clerks			75			
				Menial establishment				Menial establishment						
			62	Total		2,525	61	Grand Total			2,563½	11½		
2. Do No. 963—4756, dated 2nd September 1903.														
3. Do No. 939—5108, dated 27th August 1904.														

Financial (General Finance), dated 6th April 1908.

No. Fl. 5023-5—Gen. Fin. 199-07-4, dated Bangalore, 6th April 1908.

Order thereon.—Government are pleased to accord sanction to the revision of the establishment of the office of the Comptroller, Public Works and Railway Branch, at an additional cost of Rs. 11-8-0 per mensem. To the accounts clerk on Rs. 60 who will, consequent on the revision, be brought on Class II on a pay of Rs. 45, a personal allowance of Rs. 15 will be given till such time as he is promoted to the higher class.

2. The Comptroller's proposal to hold a special Departmental Examination for regulating promotion among Accountants, I and II grades, is also approved.

C. S. BALASUNDARAM IYER,
Offg. Secy. to Govt., Gen. & Rev. Depts.

To—The Comptroller to Government, Public Works and Railway Branch, with enclosures.
The Comptroller, Mysore Government.
The Chief Engineer of Mysore.

Exd.—C. P. S.

Proceedings of the Government of His Highness

the Maharaja of Mysore.

Read:-

Para 2 of Government order No. Fl. 5023-5/G.F. 199-07-4 dated 6th April 1908 approving of the Comptroller's proposal to hold a special Departmental Examination for regulating promotion among the 1st and 2nd grade accountants of the Mysore Public Works Department.

2. Correspondence ending with letter No. 1638 dated 9th November 1909 from the Comptroller, Public Works Department, Railway Branch, soliciting a reconsideration of the Government order declining to abolish the Departmental Examination for promotion to the 1st and 2nd grades of the accountants of the Mysore Public Works Department.

Order thereon No:- Fl. 3245-6/Gen.Fin. 94-09-4

Dated Bangalore the 17th December 1910

On further consideration the Government of His Highness the Maharaja are pleased to abolish the Accountant's Examination referred to.

(Sd) T Lakshminarasimhachar

For Offg. Secretary to Govt

To

The Comptroller to Government, Public Works Department & Railway Branch.
The Chief Engineer in Mysore.

D.K.

GRADATION LIST

OF THE

COMPTROLLER'S OFFICE, MYSORE

(As corrected up to 1st July 1910.)

Part II. Public Works and Railway Branch.

RULES GOVERNING ACTING, *SUB-PRO-TEM*, AND PERMANENT PROMOTIONS IN THE GRADE OF ACCOUNTANTS, ACCOUNTS CLERKS, ASSISTANT ACCOUNTANTS, CORRESPONDENCE CLERKS, AND CASHIERS IN THE PUBLIC WORKS AND RAILWAY BRANCH, ACCOUNTS DEPARTMENT.

ACCOUNTANTS.

1. Temporary promotion to the last grade of Accountant will be made by selection from among the senior hands doing accounts work, after going into the merits of each individual case. Mere seniority will not give rise to any claim unless coupled with merit.

2. Confirmation as an Accountant, 4th grade, will depend upon passing the examination in the Divisional Accounts, para 227, Public Works Code, on the length of approved service as Accountant, and on merit. Permission to appear at the examination will be given after consideration of each case. "Unpassed" men who have served for at least 12 years as Assistant Accountants or cashiers in a Division or Accounts clerks in the Central office (on Rs. 25 a month or more) will be admitted to the test, if they are otherwise considered qualified for the post of Divisional Accountant. Passed men who have served for at least 7 years in the capacities referred to above will also be admitted to the Test. No one, "Passed" or "Unpassed," will be allowed to appear at the examination more than twice. Promotion from the 4th grade to the 3rd grade will be made by seniority, provided there is no report against the person who is to be promoted. But no Accountant, 3rd grade, will, in the ordinary course, be eligible for promotion beyond the 3rd grade until he shall have passed the special departmental qualifying examination prescribed in para 2 of Government Order No. Fl. 2083-5—Fin. 199-07-4 of 6th April 1908.

CLERKS.

3. Promotions to the clerical grades of the Central office on pay above Rs. 30 will be regulated in the ordinary course, according to seniority, as per relative standing assigned in the Gradation List. Such of the old unpassed Accounts clerks as are now serving in the several sections will not be barred promotion to and confirmation in the above grades, if they are well reported on and are otherwise deserving of promotion; but they cannot aspire to be promoted to the grade of Accountants, unless they pass the Entrance Examination, Accounts Branch, Public Works Department, or pass the test in Divisional Accounts (para 227, Public Works Code) when specially permitted to appear thereat.

4. Appointments to the clerical grade on Rs. 30 will be made from the rank of Assistant Accountants, passed men having preference. But every third vacancy may be given, at the discretion of the Comptroller, to an unpassed hand who is well reported on. Appointments to the clerkships on less than Rs. 30 will usually be made from among the passed candidates of whom a list is maintained in the Establishment section; but it is open to the Comptroller, if no suitable passed candidate is available, to make appointments from the temporary clerks serving in the office and other candidates who have passed at least the Matriculation Examination. The appointment will be on probation, subject to passing the Public Works Accounts Entrance Test within a reasonable time.

5. For temporary vacancies in the grade on Rs. 30 which are expected to last for a short time only, the Assistant Accountants in the Divisions will not be disturbed. For such vacancies either purely temporary local arrangements within the office will be made when necessary; generally no arrangements will be made.

ASSISTANT ACCOUNTANTS.

6. Posting of qualified Assistant Accountants will usually be made from the junior qualified clerks on Rs. 20 in the Central office, for training in the Divisional office. If no passed hands are available, appointments may be directly made from the unpassed clerks serving in the Department or from outside.

7. Such of the old Assistant Accountants as are now remaining temporary under the operation of late Examiner's Circular No. 29 of 30th November 1897 and have more than eight years' service on the day these rules come into force will be confirmed in their appointments as vacancies arise, provided their work is satisfactory, but they will not be allowed to rise further except as provided in rules 2 to 4 above unless they pass the Public Works Entrance Test.

8. Confirmation will in the ordinary course, go in preference to passed men with the exception of the old Assistant Accountants now serving in the Divisions as noticed in para 7 above.

CASHIERS.

9. Promotions in the Cashier grades will be regulated as far as possible by seniority. First appointment to the Cashier grade on Rs. 40 will be made from the list of registered candidates maintained in the Establishment Section of the Central office who have passed the Cashier's Test or Matriculation Examination or the late Middle School Examination in the first class. It is also open in the exigencies of public service to appoint cashiers from experienced clerks. Accounts clerks who have rendered good service and have no chance of advancement in their own line may also be selected.

GENERAL.

10. The Comptroller reserves the right of appointing men of superior educational qualifications direct to any grade, whenever such a course is considered desirable in the interests of the office for taking in and retaining men of superior education.

BANGALORE
22nd December 1909.

J. S. CHAKRAVARTI,
Comptroller,
P. W. & Ry. Branch.

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No.	Appointments	Sanctioned scale	Reference to page	Remarks
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3	Do 3rd do	5	2— 5	
4	Do 4th do	12	4— 9	
5	Accounts clerks on Rs. 30—3—45	5	8— 9	
6	Do on Rs. 30	13	10—15	
7	Do on Rs. 20	2	14—15	
8	Assistant Accountants on Rs. 30—3—45 ...	3	14—15	
9	Do on Rs. 25	16	14—17	
10	Correspondence and Record clerks on Rs. 50, 40, 30, 25 and 20	9	18—19	
11	Cashiers on Rs. 50	5	18—21	
12	Do on Rs. 40	11	20—21	

Serial No.	Name	Educational qualification	Date of birth	Date of entry into service	Date of promotion to present grade
1	2	3	4	5	6
	ACCOUNTANTS.				
	1ST GRADE.				
	1—Rs. 140—10—200.				
1	Mr. N. R. Srikantaiya ...	Matriculation, Entrance Examination, Public Works Accounts Branch, Divisional Test, Revenue and Criminal (Mysore Local Service).	28 Oct 52	20 April 75	1 April 09
	2ND GRADE.				
	2—Rs. 105—5—130.				
	1 Temporary		54		
1	Mr. B. Sitharamaiya ...	Entrance Examination, Accounts Branch, Public Works Department.	3 Nov 56	20 Feb 78	1st July 08
2	Mr. S. Ramaswamaiengar ...	Matriculation, Handwriting Test and Entrance Examination, Accounts Branch, Public Works Department.	15 April 62	1 April 85	1 April 09
	3RD GRADE.				
	5—Rs. 75—5—100.				
1	*Mr. A. Narasimha Murti* ...	F.A., B.A. (Kanarese Branch), Revenue, Criminal and Accounts Examinations (Mysore Local Service). Handwriting Test, Entrance Examination, Accounts Branch, Public Works Department, and Divisional Accounts Test.	24 Oct 67	1 May 89	1 July 08
2	Mr. A. Tholasinga Mudaliar.	Matriculation Examination, Handwriting Test, Entrance Examination, Accounts Branch, Public Works Department, Divisional Accounts Test, Book-keeping (Elementary), Government Technical Examination, Revenue, Criminal and Accounts Examinations, (Mysore Local Service). Departmental Examination for promotion beyond Accountant, 3rd grade, 1908.	24 Aug 76	23 Jan 93	Do

and Railway Branch).

Date of promotion to present pay	Pay	Acting or other allowances	Total	Sections or divisions in which employed	Address	Remarks
7	8	9	10	11	12	13
	Rs.	Rs.	Rs.			
1 April 10	150		150	Central office, Senior Superintendent, General Audit, Eastern and Western Groups.	42, Fort, Bangalore City	Already exempted
1 April 08	130		130	Chief Electrical Engineer's Office, Cauvery Power Scheme.		(Seconded from 1st June 1909)
1 April 10	110		110	Central office, Books and Budget.	Door No. 17, 3rd Main Road, Chamarajpet, Bangalore City.	Already exempted
1 July 09	100		100			On deputation to audit the Mysore City Improvement Trust Accounts from 6th Sept. 08. Draws deputation allowance Rs. 20. Returned from Deputation
Do	100		100	Central office, Establishment.	Door No. 9, Clarkespete, A. Street, C. and M. Station, Bangalore.	

Serial No.	Name	Educational qualification	Date of birth	Date of entry into service	Date of promotion to present grade
1	2	3	4	5	6
	ACCOUNTANTS—*contd.*				
3	Mr. C. Rajagopaliengar ...	F. A. Examination, Entrance Examination, Accounts Branch, Public Works Department and Divisional Accounts Test.	28 Mar 66	5 Sept 92	1 July 08
4	Mr. D. M. Lakshmaiya ...	Matriculation Examination, Entrance Examination, Accounts Branch, P. W. Department, and Divisional Accounts Test.	8 Aug 64	5 Dec 86	1 May 09
5	Mr. B. Srinivasiengar ...	Matriculation Examination, Entrance Examination, Accounts Branch, Public Works Department, and Divisional Accounts Test.	20 Feb 69	28 July 88	5 June 09
	4TH GRADE.				
	8—Rs. 50—4—70.				
	4 TEMPORARY.				
1	Mr. M. Krishna Murti	F. A. Examination, Entrance Examination, Accounts Branch, Public Works Department, Divisional Accounts Test, Government Technical Examinations in Book-keeping and Commercial Correspondence (Elementary) and Mysore Local Service Revenue Examination.	28 Aug 78	14 Oct 97	1 July 08
2	Mr. K. Nanjundaiya	Matriculation Examination, Entrance Examination, Accounts Branch, Public Works Department, and Divisional Accounts Test.	10 Mar 71	9 Dec 91	1 July 08

and Railway Branch)—*contd.*

Date of promotion to present pay	Pay	Acting or other allowances	Total	Sections or Divisions in which employed	Address	Remarks
7	8	9	10	11	12	13
	Rs.	Rs.	Rs.			
1 April 10	80		80	Marikanave, 12th April 00.		
1 May 09	75		75	Mysore, 17th May 09		
5 June 09	75		75	Palace, 11th April 98		
1 July 09	62		62	Bangalore, 1st June 09		
1 July 09	62		62	Kolar, 14th Sept. 06		

Serial No.	Name	Educational qualification	Date of birth	Date of entry into service	Date of promotion to present grade
1	2	3	4	5	6
	ACCOUNTANTS—*concld.*				
3	Mr. S. Krishnamurti Rao ...	Middle School Examination, 1st Class. University School Final Examination, Bombay, Entrance Examination, Accounts Branch, D. P. W., and Divisional Accounts Test.	27 Nov 66	3 Nov 97	1 July 08
4	Mr. G. Rangadas ...	Matriculation Examination, Entrance Examination, Accounts Branch, Public Works Department, and Divisional Accounts Test.	13 Aug 72	5 Nov 95	1 July 08
5	Mr. A. Narasaiya ...	Matriculation Examination, Entrance Examination, Accounts Branch, Public Works Department, Divisional Accounts Test and Mysore Local Service Examinations in Revenue and Civil Accounts Test.	21 July 76	9 Aug 99	1 July 08
6	Mr. V. R. Ponnuswami Moodr.	Matriculation Examination, Entrance Examination, Accounts Branch, Public Works Department, and Divisional Accounts Test.	15 Jan 76	21 Feb 99	1 July 08
7	Mr. M. K. Swaminathier ...	Matriculation Examination, Entrance Examination, Accounts Branch, Public Works Department and Divisional Accounts Test.	27 Oct 67	26 May 02	1 July 08
	Mr. B. C. Narasimiengar ...	Matriculation Examination together with Handwriting Test.	20 Nov 68	18 Aug 91	1 July 08
	Mr. K. Sitharamiah ...	Matriculation Examination, Entrance Examination, Accounts Branch. Public Works Department, 1899.	24 Feb 72	1 July 96	20 Dec 08
	Mr. M. Velu Mudaliar ...	Madras Lower Secondary Examination and P. W. Entrance Examination, Accounts Branch, Public Works Department, 1899.	22 Sept 74	1 Nov 95	3 Mar 09

and Railway Branch)—*contd.*

Date of promotion to present pay	Pay	Acting or other allowances	Total	Sections or Divisions in which employed	Address	Remarks
7	8	9	10	11	12	13
	Rs.	Rs.	Rs.			
1 July 09	58	...	58	Channel Conservancy, 1st March 10.		
Do	62	...	62	Kadur, 7th Sept 09		
Do	62	...	62	Chief Electrical Engineer's Office, Cauvery Power Scheme.		(Seconded from 1st June 09.)
Do	58	...	58	Tumkur, 27th Sept 09		
Do	58	...	58	Central Office, C. P. Scheme.	Door No. 65, No. 2 Main Street, Chamrajpet, Bangalore City.	
1 July 07	50	...	50	Seconded.		Temporary. Tansferred to Mysore City Improvements Trust Board from 16th Feb. 10.
20 Dec 08	50	...	50	Shimoga, 22nd Feb. 10		*Sub pro tem.*
3 Mar 09	50	...	50	Chitaldrug, 3rd March 09.		*Sub pro tem.*

Sorial No.	Name	Educational qualification	Date of birth	Date of entry into service	Date of promotion to present grade
1	2	3	4	5	6
	Mr. K. Vaidyanatha Sastri...	F. A., B. A. (Second Language), Entrance Examination, 1899.	18 July 78	16 Jan 99	1 April 09
	Mr. J. P. Vasudeviah ..	F. A., B. A. (English and Second Language), Entrance Examination.	12 Aug 78	10 Jan 99	1 May 09
	Mr. K. Ethirajulu Naidu ...	Matriculation Examination, Entrance Examination, 1903, Civil Accounts Test.	1 July 78	17 Feb 99	1 June 09
	Mr. B. Narasinga Rau ...	F. A. Examination and Entrance Examination, Accounts Branch, Public Works Department, 1900.	4 Oct 76	6 June 98	15 Feb 10
	M. G. Venkatanaranappa ...	Matriculation Examination and Entrance Examination, Accounts, Public Works Department, 1900.	29 Sept 71	1 Jan 96 28 June 03 (Accts. Branch)	16 Feb 10
	5 CLERKS ON Rs. 30—3—45				
1	V. C. Murugesa Mudaliar ...	...	1 Jan 71	17 May 02	1 July 08
2	Mr. P. S. Gonsalvez ...	....	19 Oct 66	7 April 88	Do
3	C. Barnabas	....	15 July 59	17 July 79	Do
4	W. Narainaswami Mudaliar	Middle School Examination	21 June 68	20 Aug 90	Do
5	*B. Sanjeeviswamy* ...	Do ...	15 July 66	20 Feb 90	Do
	M. Elisha	Do ...	25 Jan 73	20 May 02	Do

and Railway Branch)—*contd.*

Date of promotion to present pay	Pay	Acting or other allowances	Total	Sections or Divisions in which employed	Address	Remarks
7	8	9	10	11	12	13
	Rs.	Rs.	Rs.			
1 April 09	50	...	50	Water-Supply and Stores Division, 29th May 09		*Sub pro tem.*
1 May 09	50	...	50	Hassan, 24th May 09		Temporary.
1 June 09	50	...	50	Sanitary, 12 Feb 10		Do
15 Feb 10	50	...	50	Mysore		Do (temporarily transferred for 3 months from 2nd May 1910.)
16 Feb 10	50	...	50	Central Office, General Audit, Western Group	47, Jymkanapet, City, Bangalore.	Temporary.
1 Nov 04	45	*15	60	Central Office, Railways.	27 Lutchmana Moodliar Street, Cantonment, Bangalore.	*Personal allowance from 1st July 1908.
1 Oct 04	45	...	45	Central Office, Establishment.	1. 'Othniel Cottage' Tannery Road, Cleveland Town, Bangalore	
1 July 09	42	...	42	Central Office, Booking and Budget.	6. K Street, Shoolay, Bangalore.	
Do	42	...	42	Central Office, General Audit, Eastern Group.	22, Pillayar Street, Shoolay, Bangalore.	
9 May 03	36	..	36	Chief Electrical Engineer's Office.		Seconded from 2nd June 1909.
1 July 09	33	...	33	Central Office, Railways	3. 4th Street, Cubbonpet, Bangalore City.	*Sub pro tem* from 1s July 1908, acting

Serial No.	Name	Educational qualification	Date of birth	Date of entry into service	Date of promotion to present grade
1	2	3	4	5	6
	11 CLERKS ON Rs. 30.				
	9 Temporary Clerks on Rs. 30				
1	H. Sillemankhan Saib ...	.....	1 Nov 68	26 Jan 2	1st July 08
2	*K. Sitaramiah*	Matriculation Examination, and Entrance Examination, Accounts Branch, Public Works Department, 1899.	24 Feb 72	1 July 96	Do
3	*M. Erisha*	Middle School Examination ...	25 Jan 73	20 May 02	Do
4	*M. Velu Mudaliar* ...	Madras Lower Secondary Examination and Entrance Examination, Accounts Branch, Public Works Department, 1899.	22 Sept 74	1 Nov 95	Do
5	*K. Vydyanatha Sastri* ...	F. A., B. A. (Science and Second Language), Entrance Examination, Accounts Branch, 1899, Public Works Department, and Mysore Local Service Civil Accounts.	18 July 78	16 Jan 99	Do
6	*J. P. Vasudeviah* ...	F. A., B. A. (English and Second Language Branches) and Entrance Examination, Accounts Branch, Public Works Department, 1900.	12 Aug 78	10 Jan 99	Do
7	*K. Ethirajulu Naidu* ...	Matriculation Examination and Entrance Examination, Accounts Branch, Public Works Department, 1903, and Civil Accounts Test.	1 July 78	17 Feb 99	Do
8	B. Narasinga Rao ...	F. A. Examination and Entrance Examination, Accounts Branch, Public Works Department, 1900.	4 Oct 76	6 June 98	Do

and Railway Branch)—*contd.*

Date of promotion to present pay	Pay	Acting or other allowances	Sections or Divisions in which employed	Address	Remarks
7	8	9	10	11	12
	Rs.	Rs.			
22 Dec 06	30	...			Temporary Cashier from 11th February 1910.
1 July 08	30	..			*Sub pro tem* Accountant, Shimoga.
Do	30	...		No. 3, 4th Street, Cubbonpet, Bangalore City.	*Sub pro tem* Clerk on Rs. 30—3—45
Do	30	..			*Sub pro tem* Accountant.
Do	30	...			Do
Do	30	...			Temporary Accountant.
Do	30	...			
Do	30	...			Temporary Accountant.

Serial No.	Name	Educational qualification	Date of birth	Date of entry into service	Date of promotion to present grade
1	2	3	4	5	6
	CLERKS—*contd.*				
9	T. C. Krishnaswami Mudaliar	Madras Government Technical Examination in Book-keeping, Elementary, 1st class, Commercial Correspondence, Mercantile Arithmetic, 1st class, and Short-hand, Elementary.	3 Dec 73	19 Dec 95	1 July 08
10	G. Venkatanaranappa ...	Matriculation Examination and Entrance Examination, Accounts Branch, Public Works Department, 1900.	29 Sept 71	1 Jan 96 28 June 03, Accounts Branch	Do
11	N. Nagoji Rao	Middle School Examination, Cashier's Test, Civil Accounts Test, Book-keeping, Elementary Grade, 1st class, Commercial Correspondence and Banking.	28 July 74	23 Nov 98	Do
	V. S. Gurusami Mudaliar ...	F. A. and Entrance Examination, Accounts Branch, Public Works Department, 1897, and Book-keeping, Elementary.	5 Sept 80	1 May 02	Do
	T. B. Sreenivasa Pillay ...	Matriculation Examination and Entrance Examination, Accounts Branch, Public Works Department, 1901.	4 Sept 80	26 Feb 99	Do
	G. Raja Rao	F. A., B. A., (Second Language Division) and Entrance Examination, Accounts Branch, Public Works Department, 1903.	23 Sept 79	10 June 03	Do
	M. S. Seshadri Iyengar ...	Mysore Lower Secondary Examination and Entrance Examination, Accounts Branch, Public Works Department, 1902.	6 June 78	13 June 03	Do
	G. Seshagiri Rao ...	Matriculation Examination and Entrance Examination, Accounts Branch, Public Works Department, 1903.	3 Aug 80	10 April 02	Do
	R. Venkatasubbiah ...	Middle School Examination.	3 July 69	10 Dec. 93	16 Feb 09
	V. S. Arumuga Mudaliar ...	Lower Secondary Examination and Book-keeping (Elementary) Theory and Practice of Commerce, Elementary, 1910.	6 April 75	2 May 95	Do
	P. Srinivasachar ...	B. A., (Kanarese Branch) Entrance Examination, Accounts Branch, Public Works Department and Book-Keeping.	17 Oct. 84	22 Jan. 04	1 May 09
	M. Ramiah ...	F. A. Entrance Examination, Public Works Department.	25 June 81	7 Sept 04	12 April 09

and Railway Branch)—*contd.*

Date of promotion to present pay	Pay	Acting or other allowances	Sections or Divisions in which employed	Address	Remarks
7	8	9	10	11	12
	Rs.	Rs.			
1 July 08	30	...	Central Office, Establishment.	No. 24, Tharevidi Street, Ulsoor.	
Do	30	...	Booking and Budget, Central Office.	47, Gymkanapet Bangalore City.	
Do	30	...	Central Office, Establishment.	13, Subrahmania Street, Arlepet, Bangalore City.	
Do	30	...	...		Employed as Assistant Accountant in the Chief Electrical Engineer's Office. Seconded from 3rd June 1909.
Do	30	...	...		Do
Do	30	...	Central Office, Booking and Budget	5, Uttaraj Mutt, Chickpet, Bangalore City.	Temporary
Do	30	...	Do	120, Bull Temple Road, Basavangudi, City.	Do
Do	30	...			Temporary, employed as Store Clerk on Rs. 40 in Chief Electrical Engineer's Office, Seconded.
16 Feb 09	30	...	Central Office, General Audit, Western Group.	2—1, Siddicutta, Goondopantha Street, City.	Temporary
16 Feb 09	30	...	Do Eastern Group.	4th Dn. L No. 4th Street, Meenakshiamma Temple Street Cross, Cantonment, Bangalore.	Do
1 May 09	30	...	Central Office, General Audit, Eastern Group.	12, Veeranna Gardens, Cleveland Town, Bangalore.	Do
12 April 09	30	...	Central office, General Audit, Eastern Group.	11 Coles Road, Cleveland Town, Bangalore.	Temporary.

Serial No.	Name	Educational qualification	Date of birth	Date of entry into service	Date of promotion to present grade
1	2	3	4	5	6
	D. Lakshmi Narasimiah ...	Matriculation Examination and Entrance Examination, Accounts Branch, P. W. D., 1905.	28 May 79	10 Jan 06	24 July 09
	T. Ramasesha Sastri ...	Entrance Examination, Accounts Branch, P. W. D., 1901.	28 June 80	26 Jan 06	23 Dec 09
	C. S. Rajamannar Naidu ...	Nil	8 Sept 59	1 Feb 82	22 Feb 10
	M. Sivasankara Mudaliar ...	Middle School Examination.	5 Feb 71	2 Nov 95	13 Mar 10
	2 CLERKS ON Rs. 20.				
1	*T. B. Sreenivasa Pillay.* ...	Matriculation Examination, and Entrance Examination, Accounts Branch, Public Works Department, 1901.	4 Sept 80	26 Feb 99	15 Mar 05
2	*V. S. Guruswami Mudaliar*...	F. A. Examination, Entrance Examination, Accounts Branch, P.W. Dept., 1897, and Book-keeping, Elementary.	3 Sept 80	1 May 02	22 Dec 06
	M. A. Thiruvengadachar ...	Madras and Coorg Lower Secondary Examination and Type-writing, Elementary.	15 June 86	4 June 09	1 July 09
	M. Jeevaratna Mudaliar ...	Matriculation Examination...	5 July 88	21 Feb 10	21 Feb 10
	CAUVERY POWER SCHEME				
	3. ASSISTANT ACCOUNTANTS ON Rs. 30-3-45				
1	B. Sanjeevaswamy	Middle School Examination.	15 July 66	20 Feb 90	2 June 09
2	V. S. Gurusawmy Mudaliar ...	F. A. Examination, Entrance Examination, Accounts Branch P. W. D. 1897 and Book-keeping, Elementary.	5 Sept 80	1 May 02	3 June 09
3	T. B. Srinivasa Pillay ...	Matriculation and Examination Entrance Examination Accounts Branch P. W. D. 1901.	4 Sept 80	22 Feb 99	3 June 09
	10. ASSISTANT ACCOUNTANTS ON Rs. 25. TEMPORARY 6.				
1	*C. S. Rajamannar Naidu* ...	Nil	8 Sept 59	1 Feb 82	1 July 96
2	R. *Venkatasubbiah* ...	Middle School Examination...	3 July 69	10 Dec 93	1 July 96
3	*V. S. Arumugam Mudaliar* ...	Lower Secondary Examination, Book-keeping, Elementary, Theory and Practice of Commerce, Elementary, 1910.	6 April 75	2 May 95	1 Nov 98
4	M. Sivasankara Mudaliar ...	Middle School Examination ...	5 Feb 71	2 Nov 95	4 July 00
5	N. Raghavendra Rao ...	Cashier's Test ...	11 Feb 71	27 April 95	5 Aug 00

and Railway Branch)—*contd.*

Date of promotion to present pay	Pay	Acting or other allowances	Sections or Divisions in which employed	Address	Remarks
7	8	9	10	11	12
	Rs.	Rs.			
24 July 09	30	..	Western Group.	2—86, Balepet, City.	Temporary. Confirmed as Deputy Clerk on Rs. 20 in the General Branch.
23 Dec 09	30	...	General Audit, Western Group.	10, Ulsoorpet, City.	Temporary.
22 Feb 10	30	...	Central office, Booking and Budget.	2, Durgachella Mudaly Street, Kalasupalayam, City	Do
13 Mar 10	30	...	Do ...		Do
20 Mar 05	20	...	.....		Employed as Asst. Acctt., Chief Electrical Engineer's Office.
22 Dec 06	20	...	.....		Do
1 July 09	20	...	Central office, Booking and Budget	80, Old Madras Road, Ulsoor.	Temporary.
21 Feb 10	20	...	Central Office, General Audit, Eastern Group	26, Pillayar Street, Shoolay.	
13 Nov 05	39	1	Chief Electrical Engineers' office		Temporary. Permanent clerk on Rs. 30-3-45 in the Central office.
1 July 08	30	...	do		Temporary. Confirmed on Rs. 20 in the Central office.
1 July 08	30	...	do		Do
1 July 96	25	...	.....		Confirmed on 16-9-04. Temporary clerk on Rs. 30, Central Office.
1 July 96	25	...	.....		Confirmed on Rs. 25 from 16-9-04. Temporary clerk on Rs. 30, Central Office.
1 Nov 98	25	...	.....		Do
4 July 02	25	..	.....		Confirmed on Rs. 25 from 15-3-05. Temporary clerk on Rs. 30, Central Office.
5 Aug 00	25	...	Mysore, 6th Sept. 03		Confirmed on 4-4-06. Previously served as Assistant Accountant from 23rd July 1896 to 11th Feb 1900

SERIAL NO.	Name	Educational qualification	Date of birth	Date of entry into service	Date of promotion to present grade
1	2	3	4	5	6
6	B. S. Guruswamier ...	F. A. Examination and English Branch of B. A. Degree Examination.	1 Dec 75	3 March 98	3 Mar 98
7	C. Subba Rao ...	Middle School Examination.	22 April 72	15 June 94	14 Dec 99
8	A R. Narasimha Mudaliar ...	Matriculation Examination.	2 Sept 75	20 Aug 96	21 June 00
9	H. Narasimhiah ...	Middle School Examination.	31 Dec 71	9 July 93	20 Feb 01
	T. Sitharamiah ...	Matriculation Examination.	16 June 80	19 Nov 03	20 May 04
	A. Sivaguru Mudaliar ...	Matriculation Examination.	4 May 79	23 Feb 03	6 Oct 04
	B. Ranganna ...	Entrance Examination, Accounts Branch, P. W. D., 1904.	20 April 81	21 May 04	15 Feb 05
	K. Venkataramiah ...	Matriculation, Examination and Entrance Examination, Accounts Branch, P. W. D., 1906.	19 Jan 86	8 Oct 06	7 Jan 07
	K. S. Narayana Iyer ...	Matriculation Examination together with Handwriting and Dictation Test, and Book-keeping, Elementary.	22 July 81	20 May 04	16 Feb 09
	V. S. Subba Rao ...	Matriculation, and Entrance Examination, Accounts Branch, P. W. D., 1908.	...	11 Feb. 09	7 April 09
	A. Krishna Rao ...	Lower Secondary Examination.	25 Oct. 81	19 June 09	19 June 09
	V. Raghavachar	Entrance Examination, Accounts Branch, P. W. D., 1909.	10 Sept 79	16 Sept 04	26 May 09
	K. T Srinivasa Iyengar ...	Matriculation Examination and Entrance Examination, Accounts Branch, P. W. D., 1909.	19 May 88	19 April 09	7 July 09
	B. Sampath Iyengar ...	.....	18 Sept 84	10 Sept 04	8 Oct 09
	M. C Krishnaswamy Iyengar	Entrance Examination, Accounts Branch P. W. D., 1909.	...	26 Nov 09	23 Dec 09
	B. Venkata Dasappa ...	Do ...	...	22 Nov 09	21 Feb 10
	C. Ramasawmy Iyengar ...	Do ...	19 Nov 79	15 June 99	13 Mar 10

and Railway Branch)—*contd.*

Date of promotion to present pay	Pay	Acting or other allowances	Sections or Divisions in which employed	Address	Remarks
7	8	9	10	11	12
3 Mar 98	25	...	Palace, 3rd March 98		
14 Dec 99	25	...	Water-Supply and Stores, 2nd Mar. 05		
21 June 00	25	...	Kolar, 18th July 08		Confirmed from 20th Sept.09
20 Feb 01	25	..	Hassan, 16th July 09		Confirmed from 1st December 09.
20 May 04	25	..	Marikanave, 24th Dec. 08		Temporary.
6 Oct 04	25	...	Bangalore, 16th Oct. 04		Temporary.
15 Feb 05	25	..	Seconded		Temporary. Maramat Head clerk, Mysore District.
7 Jan 07	25	...	Shimoga, 3rd Jan. 07		Temporary
16 Feb 09	25	...	Bangalore, 15th Feb 09		Temporary
7 April 09	25	...	Mysore, 5th April 09		Temporary.
19 June 09	25	...	Chitaldrug, 20th Oct. 09		Temporary.
26 May 09	25	...	Palace, 26 May 09		Temporary. Employed as Store-keeper, Palace Dn. from 8th October 09.
7 July 09	25	...	Kadur, 6th July 09		Temporary
8 Oct 09	25	...	Palace, 8th Oct. 09		Employed temporarily *vice* Raghavachar deputed to overhaul the Store. Accounts.
23 Dec. 09	25	...	Sanitary, 23rd Dec. 09		Temporary
21 Feb 10	25	...	Tumkur, 21 Feb. 10		Temporary.
13 Mar. 10	25	..	Marikanave, 13th Mar. 10		Do

Serial No.	Name	Educational qualification	Date of birth	Date of entry into service	Date of promotion to present grade
1	2	3	4	5	6
	CORRESPONDENCE AND RECORDS SECTION.				
	1 CLERK on Rs. 50.				
1	Mr. Percy Buchan ...	Nil	1 Jan 73	7 July 96	1 July 08
	1 CLERK on Rs. 40.				
1	V. C. Somasundara Mudaliar	Do	19 Mar 71	22 April 95	Do
	1 CLERK on Rs. 30.				
1	A. B. Komaraswamy Mudaliar	Madras Government Technical Examination in Short-hand, Elementary, 1st class, Typewriting, Intermediate.	25 July 80	1 Sept 03	1 Sept 03
	1 CLERK on Rs. 25.				
1	T. N. Ramaswamy Pillay ...	Nil	19 Mar 79	1 April 97	4th July 08
	5 CLERKS on Rs. 20.				
1	A. Veeraswamy Mudaliar ...	Do	25 Mar 75	17 Aug 98	1 July 08
2	C. R. Sivaperuman Mudaliar	Do	17 Dec 76	25 Nov 98	Do
3	V. M. Ramaswamy Mudaliar	Madras Lower Secondary Examination.	7 May 76	14 June 99	Do
4	N. Rama Rao Naidu ...	Middle School Examination ..	22 Sept 79	18 Oct 00	Do
5	Mr. Elton Buchan ...	Nil	18 May 83	1 Jan 01	Do
	CASHIERS ON Rs. 50.				
	PERMANENT 3.				
	TEMPORARY 2.				
1	V. S. Raju Mudaliar ...	Middle School Examination and Cashier's Test.	16 January 5[illegible]	5 Dec 79	22 Dec 09

and Railway Branch)—*contd.*

Date of promotion to present pay	Pay	Acting or other allowances	Sections or Divisions in which employed	Address	Remarks
7	8	9	10	11	12
1 July 08	50	...	Correspondence and Record	1. Cleveland Road, Cleveland Town, Bangalore.	
Do	32	...	Do	209, Cavalry Road, Cantonment.	Draws Rs. 32, from 1-1-06 and continues to draw the same as per Govt. Order No. Fl. 6654-5—Gen.Fin. 199-07, dated 22nd June 1908.
1 June 04	30	...	Do	9. 4th Dn. L. N. 4th Street, Meenakshiamma Covil St. Cross, Cantonment	
4th July 08	25	..	Do	19th Street, Cubbonpet,, City	
1 July 08	20	...	Do	72, Veerapillay Street, Cross Cantonment	
Do	20	...	Do	24, Lutchmana Mudaliar Street, Cantonment.	
Do	20	...	Booking and Budget	4 Nandaramsing Lane, Cantonment.	
Do	20	...	Establishment	202, Cavalry Road, Cantonment, Bangalore.	
Do	20	...	Correspondence and Records	1 Cleveland Road, Cleveland Town, Bangalore.	
5 July 00	50		Bangalore, 3rd Oct. 02		

Serial No.	Name	Educational qualification	Date of birth	Date of entry into service	Date of promotion to present grade
1	2	3	4	5	6
2	N. Naranappa ..	Matriculation Examination...	20 Feb 57	1 Nov 79	2 Nov 90
3	T. M. Guru Rao ...	Do	20 June 57	30 July 81	21 May 93
4	S. V. Vasudeva Rao ..	Middle School Examination, and Cashier's Test, Sept 90.	5 June 58	3 Feb 81	27 Nov 99
5	M. Gopalkrishniah ...	Middle School Examination and Cashier's Test 05.	15 June 68	23 Sept 90	17 Mar 00
	G. Dasappa	Matriculation Examination	1 June 56	17 Sept 89	15 Sept 09
	CASHIERS ON Rs. 40.				
	PERMANENT 7. TEMPORARY 4.				
1	G. Dasappa	Matriculation Examination...	1 June 56	17 Sept 89	27 May 94
2	C. Narahari Rao ...	Cashier's Test ..	20 July 56	1 April 79	1 July 95
3	V. Kesavalu Naidu ...	Nil	10 April 58	13 Dec 81	13 Sept 92
4	N. Veerappa ...	Matriculation Examination ...	11 Oct 62	16 Aug 88	31 Mar 95
5	*B. C. Narasimhiengar* ...	Do and Handwriting Test.	20 Nov 68	1 Aug 1	1 Dec 97
6	A. R. Krishnaswamy Mudaliar	Do	1 Sept 67	1 April 88	14 Jan 98
	M. Ramanna ...	Nil	9 Feb 56	14 May 80	1 Feb 99
	O. N. Kothandapani Mudaliar.	Lower Secondary Examination.	2 Nov 74	22 Dec 93	9 June 99
	C. Annaji Rau	Matriculation Examination	11 Nov 64	1 Nov 85	28 Oct 09
	C. B. Hanumantha Rau	Cashier's Test.	1 Sept 56	11 Aug 79	10 Sept 09
	H. Sulamankhan Sahib	Nil	1 Nov. 68	26 Jan. 92	11 Feb 10
	N. Ranga Iyengar	Matriculation, Rev., Criminal & Civil, Part I	15 Dec. 68	9 July 88	14 May 10
	V. S. Rajagopal Mudliar ...	...	17 Aug 75	15 Mar 94	19 Sept 08
	V. C. Munirathna Mudliar ...	Middle School, 1st Class & Matric. Precis & Writing Test.	5 Feb. 72	17 July 96	21 Mar 10

and Railway Branch) —*concld*

Date of promotion to present pay	Pay	Acting or other allowances	Sections or Divisions in which employed	Address	Remarks
7	8	9	10	11	12
27 May 01	50	...	Palace, 26th June 02		
6 Mar 02	50	...	Mysore, 2nd Nov. 05		
31 Aug 04	50	...	Shimoga, 21 Nov. 07		Temporary
1 Feb 04	50	...	Seconded ...		Temporary. Employed as Head Clerk in Chief Electrical Engineer's office from 1st August 1909.
15 Sept 09	50	...	C. P. Scheme, 15 Sept. 1909.		Temporary.
6 Feb 97	40	...	.....		Temporary Cashier on Rs. 50.
3 Dec 97	40	...	Tumkur, 11th May 03		
13 Dec 97	40	...	Kolar, 16th Jan. 06		
9 May 01	40	...	Water Supply and Stores Division. 5 September 09		
1 Dec 01	40	...	Seconded ...		Temporary Accountant, Mysore City Improvement Division.
13 Nov 03	40	...	Hassan, 12th Nov 03		
1 July 04	40	...	.....		Temporary. (Supernumerary Permanent Cashier on Rs. 35. On 2 months' privilege leave combined with 10 months furlough from 10th September 1909.
5 Mar. 09	40	..	Marikanaye, 5th Mar. 1909		Temporary. (Supernumerary Permanent Cashier on Rs. 35.)
28 Oct 09	40	...	Kadur ...		Temporary. On combined leave for 7 months & 15 days from 21-3-10.
10 Sept 09	30	8	Chitaldrug ..		Acting *vice* Ramanna on leave.
11 Feb 10	40	...	Channel conservancy		Temporary
14 May 10	40	...	Bangalore Lighting		Do
19 Sept 08	35	..	Mysore do		Do
1 Mar 10	25	5	Kadur ...		*Offg vice* Annaji Rao on leave.

Statement showing the distribution of establishment of the Comptroller's Office, Public Works and Railway Branch, and Division Offices on 1st July 1910.

No.	Appointments	Sanctioned scale	Central Office								Division Office													Channel Conservancy Division	Total	Remarks
			General Audit Section	General Audit Eastern Group	General Audit Western Group	Booking and Budget	Establishment	Cauvery Power Scheme	Correspondence & Records	Railways	Bangalore	Kolar	Kadur	Hassan	Mysore	Chitaldrug	Shimoga	Tumkur	Sanitary	Palace	Water-Supply and Stores	Marikanave	Chief Electric Engineer's office			
1	Accountant, 1st grade ...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	1	
2	Do 2nd grade ...	3	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	2	
3	Do 3rd grade ...	5	...	...	...	...	1	...	...	...	...	...	...	...	1	...	...	...	...	1	...	1	...	...	4	
4	Do 4th grade ...	12	...	...	1	...	...	1	...	...	1	1	1	1	1	1	1	1	1	...	1	...	1	1	14	Excess over scale against 2 vacancies in the 2nd and 3rd grades.
5	Accounts clerks 30-3-45 ...	5	...	1	...	1	1	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5	
6	Do 30 ...	13	...	3	3	4	2	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	13	
7	Do 20 ...	2	...	1	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	
8	Assistant Accountants 30-3-45	3	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	3	...	3	
9	Assistant Accountants on 25	16	...	...	...	...	...	...	...	...	2	1	1	1	2	1	1	1	1	2	1	2	...	...	16	
10	Correspondence & Records ... Clerks 50, 40, 30, 25 and 20 ...	9	...	...	...	1	1	...	7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	9	
11	Cashiers Rs. 50 ...	5	...	...	...	...	...	...	...	...	1	...	...	...	1	...	1	...	...	1	...	...	1	...	5	
12	Do Rs. 40 ...	11	...	...	...	...	...	...	...	...	...	1	1	1	...	1	...	1	...	..	1	1	2	1	10*	*No Cashier required for Sanitary Division for the present.
	Total ...	85	1	5	4	8	5	2	7	2	4	3	3	3	5	3	3	3	2	4	3	4	8	2	81	

OFFICE OF COMPTROLLER, P. W. AND RAILWAY BRANCH.

Distribution of work in the General Audit Branch.

Head Accountant in charge, Mr. N. R. Srikantiah, Accountant. 1st Grade.

EASTERN SECTION.

Accountant in charge—(Vacant.)

Name of Auditor	Work done by each Auditor
W. Narainswamy Mudaliar, Clerk on Rs. 42.	Audit of Bangalore Division and District Accounts with disposal of correspondence connected therewith.
V. S. Armugam Mudaliar, Clerk on Rs. 30.	Audit of Kolar Division and District Accounts with disposal of correspondence connected therewith.
M. Jeevarathnam Mudaliar, Temporary Clerk on Rs. 25.	Audit of Tumkur Division and District Accounts with disposal of correspondence connected therewith. Also helps the Bangalore Division Auditor in the audit of the Bangalore Division accounts.
M. Ramiah, Clerk on Rs. 30. ...	Audit of Chitaldrug Division, Marikanave Division and Chitaldrug District Accounts with disposal of correspondence connected therewith.
P. Sreenivasa Char, Clerk on Rs. 30	Audit of Accounts of Water-Supply and Stores Division, Sanitary Division, Chief Commandant and Inspector-General of Education with disposal of correspondence connected therewith.

WESTERN SECTION.

Accountant in charge—Mr. W. A. Long.

Name of Auditor	Work done by each Auditor
G. Venkatanaranappa, Accountant, 4th Grade.	Audit of Mysore Division and District Accounts with disposal of correspondence connected therewith.
D. Lakshminarasimiah, Clerk on Rs. 30.	Audit of Palace Division, Kadur Division and District Accounts with disposal of correspondence connected therewith.
1 Clerk on Rs. 30. (Vacant.)	Audit of Shimoga Division and District Accounts with disposal of correspondence connected therewith. *Managed by the Acctt. in charge.*
T. Ramasheshasastry, Clerk on Rs. 30.	Audit of Hassan Division and District Accounts with disposal of correspondence connected therewith.
R. Venkatasubbiah, Clerk on Rs. 30.	Audit of Channels Conservancy Division Accounts and Accounts of the Inspector-General of Police with disposal of correspondence therewith.

CAUVERY POWER SCHEME.

M. K. Swaminathier, Accountant on Rs. 62.	Audit of Accounts, maintenance of Registers, preparation of Annual Accounts and disposal of correspondence.

DISTRIBUTION OF WORK.

In Booking, Budget and Pay Section.

Accountant in charge—Mr. S. Ramaswami Iyengar.

No.	Names	Work done by each Clerk
1	C. S. Rajamannar Naidu, Clerk on Rs. 30.	(1) Custody of cash and payments. (2) Maintenance of Cash Book. (3) Compilation of Comptroller's Auxiliary Accounts. (4) Letters of credit—Provincial.
2	M. S. Seshadri Iyengar, Clerk on Rs. 30.	(1) Exchange Accounts. (2) Administration Accounts of Irrigation. (3) Registry and distribution of Receipt papers.
3	G. Raja Rao, Clerk on Rs. 30 ...	(1) Budget Registers, Parts I, II and III. (2) Finance Accounts. (3) Register of unadjusted transfers. (4) Miscellaneous.
4	V. M. Ramaswami Mudaliar, Clerk on Rs. 20.	(1) Provincial Accounts. (2) Maintenance of Books of Civil Officers.
5	M. Sivasankara Mudaliar, Clerk on Rs. 30.	(1) Scrutiny of Divisional applications for letters of credit. (2) Scrutiny of Estimates and appropriations. (3) Disposal of Completion Reports. (4) Preparation of Periodical Returns. (5) Maintenance of District and Divisional List of sanctions.
6	C. Barnabas, Clerk on Rs. 45 ...	Books of Bangalore, Kadur, Shimoga, Chitaldrug, Palace, Water-Supply and Stores and Marikanave Divisions.
7	M. A. Tiruvengadachari, Clerk on Rs. 20.	Books of Kolar, Tumkur, Hassan, Sanitary, Mysore and Channels Conservancy Divisions.

Establishment Section.

Accountant in charge—Mr. A. Tholasinga Mudaliar.

No.	Name	Particulars
1	Mr. P. S. Gonsalvez ...	Audit of Salary, Travelling Allowance and Contingent Bills of :— Divisions :—(1) Mysore, (2) Water-Supply and Stores, (3) Palace, (4) Sanitary, (5) Marikanave and (6) Second Maharaja Kumari's Mansion Works. Disposal of all work connected therewith and generally to assist the Accountant in charge in all miscellaneous work.
2	T. C. Krishnaswami Mudaliar ...	Audit of Salary, Travelling Allowance and Contingent Bills of :— Divisions :—(1) Bangalore, (2) Shimoga, (3) Chitaldrug and (4) Channel Conservancy. Districts :—(1) Bangalore, (2) Shimoga, (3) Mysore and (4) Chitaldrug. Disposal of all work connected therewith.
3	N. Nagoji Rao ...	Audit of Salary, Travelling Allowance and Contingent Bills of :— Divisions :—(1) Kolar, (2) Kadur, (3) Hassan and (4) Tumkur. Districts :—(1) Kolar, (2) Kadur, (3) Hassan and (4) Tumkur. Disposal of all work connected therewith.
4	N. Rama Rao ...	Audit of all Head Quarter and Cauvery Power Scheme., Maintenance Bills, the posting of Provincial Audit Abstract, the posting of Records of Service of Gazetted Officers, Scale Registers and the performance of all general work under the direct supervision of the Accountant in charge.

CORRESPONDENCE AND RECORD SECTION.

Clerk in charge—Mr. Percy Buchan.

No.	Names	Particulars
1 2 3 4	A. B. Komaraswami Mudaliar T. N. Ramaswami Pille A. Veeraswami Mudaliar M. Elton Buchan	Fair copying of all letters, Inspection Reports, copies of letters, 25 Audit Notes, 25 Audit Advices, 25 Divisional Objectionable Items Statements, 75 Disallowance lists, Travelling Allowance, Salary, Contingent and Disposed of Disallowance lists of 25 Divisions and Districts, Annexes a Memo of Transfers, Provincial Objectionable Items Statement, Miscellaneous Irregularities Statement, corrected copies and statements of Irregularities going with Audit Notes, Statements of Railway, General Audit, Establishment, Cauvery Power Scheme and Booking Sections, Finance Accounts of General Branch, Cauvery Power Scheme and Railway Branches, Notes on Railway Accounts, Indents of Forms and Stationery, Despatching of letters and receiving letters, calling out drafts, Draft Budget of the Establishment portion, Annual Returns of Europeans and Eurasians, Extracts from Miscellaneous items statement going to Executive Engineers, Deputy Commissioners and Superintending Engineer and other Miscellaneous work.
5	C. R. Sivaperumon Mudaliar	Entering all receipts into a book registering all Inward and Outward letters noting all references and checking all papers received and giving references.
6	V. C. Somasundara Mudaliar ...	In charge of Records, Forms and Stationery.

RAILWAY SECTION.

Clerk in charge—V. C. Murugesa Mudaliar.

No.	Name	Particulars
1	V. C. Murugesa Mudaliar ...	Checking and Posting Approximate and Audited Returns of Traffic and Monthly Account of Revenue Receipts and Expenditure. Posting Adjustment Book, Cash Abstract Book, Provincial Register and Sub-Register of Works. Maintaining Sectional Diaries of Inward and Outward letters. Preparation of Advices and Acceptances of Transfer and Summary of Capital and Revenue Accounts. Checking monthly statements of Capital works and half-yearly Capital and Revenue Accounts. Compilation of Finance Accounts and Notes on Capital and Revenue Accounts. Disposal of correspondence connected with Railway work.
2	M. Elisha ...	Assisting No. 1.